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NOTICE OF MEETING

BUSINESS TAX BOARD OF REVIEW

28 JANUARY 1982

THE BUSINESS TAX BOARD OF REVIEW WILL HOLD A MEETING BEGINNING AT 9:00 A.M.; THURSDAY 28 JANUARY 1982; ROOM 300, DEPARTMENT OF PUBLIC HEALTH BUILDING, 101 GROVE STREET, SAN FRANCISCO.

Kevil R. Smith

KEVIL R. SMITH
CLERK
TAX BOARD OF REVIEW

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AGENDA

BUSINESS TAX BOARD OF REVIEW

THURSDAY, JANUARY 28, 1982

ROOM 300, DEPARTMENT OF PUBLIC HEALTH BLDG.

101 GROVE STREET, SAN FRANCISCO

9:00 A.M.

Roll Call: Roger Boas, Chief Administrative Officer and Chairman
John C. Farrell, Controller
Samuel Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax.

There are no requests for extension of time before the Board.

II. Appeals from Decision or Order of the Tax Collector.

Application #	Appellant	Business
~~146~~ 149	Harley E. Schear, M.D.,Inc.	Physician
~~147~~ 150	Temporaries Incorporated	Temporary Office & Hospital Staffing

III. Tax Administrator's Report

Distribution: Sam Duca, Attention: Tom Miller
John Farrell, Attention: John Madden
Joseph Mignola
Thad Brown
Victory Wong
Jack Doherty
Richard Sullivan

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
28 January 1982

PRESENT: Members

Joseph Mignola, Jr., Delegate of Chief Administrative Officer and Chairman
Tom Miller, Delegate to the Assessor
John Madden, Delegate of the Controller.

Staff

John J. Doherty, City Attorney
Victor Wong, Office of the Tax Collector
Robert Larsen, Office of the Tax Collector
Richard Sullivan, Office of the Tax Collector
Kevil Smith, Clerk, Business Tax Board of Review

Applicants

Peter J. Tamases, Attorney for Harley Schear, M.D.

I. Applications for Extensions of Time in Excess of 60 Days for Making Returns or Payment of Tax

No requests are currently pending.

II. Appeals from Decision or Order of the Tax Collector

Application #	Appellant
149	Harley E. Schear, M.D., Inc.

The question at issue here is whether or not the San Francisco Business and Payroll Tax is proper as applied to Dr. Schear. The Tax Collector and City Attorney maintain that because Dr. Schear has incorporated, he is subject to the City and County business and payroll tax. The representative for the appellant claims that the tax represents an income tax to the corporation and shareholder in this particular instance and that other small businessmen, similarly situated are not subject to the tax.

Discussion followed.

It was moved, seconded and passed that the decision of the Tax Collector be sustained and the appeal denied.

The Board of Review allowed the Tax Collector to waive the penalties associated provided the taxes and interest are collected within 30 days from January 28, 1982.

Application #	Appellant
150	Temporaries Incorporated of San Francisco

The Tax Collector's position on each of the three points raised by the taxpayer are as follows:

1. Apportionment: This issue was resolved prior to the hearing. The Tax Collector recognized taxpayer's claim that a portion of its payroll expense was attributable to services rendered outside of San Francisco. Taxpayer confirmed by telephone that this is no longer an issue.

2. Period of Limitations: The July 1, 1977 payment was only a prepayment, based on 1976 data, analogous to payments of "estimated" federal income tax. The true computed tax payment for 1977 would not have been delinquent until after February 28, 1978. Hence the deficiency determination was timely.

3. Income Tax: This issue was raised, and decided adversely to taxpayer, in ABC Distributing Co. vs. San Francisco, 15 Cal. 3rd 566.

The Board directed that the Tax Collector set forth in writing these positions. (See Attachment).

III. Tax Administrator's Report

The Board of Review accepted the Tax Administrator's report.

IV. Adjournment

BUSINESS TAXES DIVISION
TAX COLLECTOR
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 107
SAN FRANCISCO, CALIFORNIA 94102
558-2521

THAD BROWN
TAX COLLECTOR

RICHARD A. SULLIVAN
DEPUTY TAX ADMINISTRATOR

February 4, 1982

Business Tax Board of Review
289 City Hall
San Francisco, CA 94102

RE: Temporaries Incorporated
of San Francisco
Application #147

Gentlemen:

In accordance with your direction, this is to set forth in writing the Tax Collector's position on each of the three points raised by taxpayer.

1. Apportionment: This issue was resolved prior to the hearing. The Tax Collector recognized taxpayer's claim that a portion of its payroll expense was attributable to services rendered outside of San Francisco. Taxpayer confirmed by telephone that this no longer is an issue.

2. Period of Limitations. The July 1, 1977 payment was only a prepayment, based on 1976 data, analogous to payments of "estimated" federal income tax. The true computed tax payment for 1977 would not have been delinquent until after February 28, 1978. Hence the deficiency determination was timely.

3. Income Tax. This issue was raised, and decided adversely to taxpayer, in ABC Distributing Co. vs. San Francisco, 15 Cal. 3rd 566.

Very truly yours,

Thad Brown

Thad Brown
TAX COLLECTOR

TB/VMW:rn

MEMORANDUM

OFFICE OF TAX COLLECTOR
CITY AND COUNTY OF SAN FRANCISCO

Date January 28, 1982

To: Business Tax Board of Review

From: Thad Brown, Tax Collector

Subject: Tax Collections

	7/1/80 to 1/27/81	7/1/81 to 1/27/82	Estimated Revenues 7/1/81 to 6/30/82
Business Tax	$ 2,967,854	$ 3,874,681	$ 5,500,000
Payroll Tax	26,845,681	30,899,848	50,500,000
Total	$29,813,535	$34,774,529	$ 56,000,000 *
Utility Users Tax	$11,392,049	$12,723,600	$ 26,000,000
Stadium Operator Admission Tax	$ 241,187	$ 321,254	$ 230,000
Parking Tax	$ 4,183,239	$ 5,203,270	$ 8,200,000
Hotel Tax	$18,570,166	$19,641,271	$ 31,000,000
TOTAL ALL TAXES	$64,200,176	$72,663,924	$121,430,000

* This estimate does not include the tax increase pursuant to Proposition Q of the June, 1980 ballot.

PLEASE SIGN IN AND PASS THIS ROSTER ALONG.

MEETING: BUSINESS TAX BOARD OF REVIEW

DATE: 1/28/82

PARTICIPANTS:

(PLEASE PRINT) NAME	REPRESENTING
1. PETER J. TAMASES	HARLEY SCHEAR, M.D.
2. Joseph Mignola, Jr	Chief Administrative Officer
3. TOM MILLER	ASSESSOR
4. JOHN J. DOHERTY	CITY ATTORNEY
5. VITTOR WONG	TAX COLLECTOR
6. Robert Larsen	Tax Coll
7. [illegible]	TAX Collector
8. John W Madden	CONTROLLER
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AGENDA

Business Tax Board of Review

Tuesday, May 5, 1981

Room 282, City Hall

9:00 a.m.

Roll Call: Roger Boas, Chief Administrative Officer
John C. Farrell, Controller
Samuel Duca, Assessor

I. Applications for Extensions of Time in Excess of 60 Days for Making Returns or Payment of Tax

Application #	Appellant	Business
139	The Hearst Corporation	Publishing
140	Main Hurdman & Cranstoun Account #102277	Certified Public Accountants
141	Casey Foss Securities Corporation Account #113767 Casey-Foss, Inc. Account #113278	Securities
142	School Apparel, Inc.	School Apparel
143	Balzer - Shopes	Litho Plate
144	Kohler Company	

II. Appeals from Decision or Order of the Tax Collector

Application #	Appellant	Business
136	Jerome A. Goldstein, M. D. Inc.	Physician

continued from Monday, March 2, 1981

138	Forrest Chemical & Supply Co.	Graphic Arts

continued from Tuesday, March 24, 1981

Application #	Appellant	Business
145	Hawthorne/Stone Real Estate Investments, Inc. Account #104558	Real Estate

III. Tax Administrator's Report

IV. Modification of Rules of Order

Rule 7. Regular Meetings of the Board

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AGENDA

Business Tax Board of Review

Tuesday, June 5, 1982

Room 300, Department of Health

9:00 a.m.

Roll Call: Roger Boas, Chief Administrative Officer
John C. Farrell, Controller
Samuel Duca, Assessor

I. Applications for Extensions of Time in Excess of 60 Days for Making Returns or Payment of Tax.

No requests are currently pending.

II. Appeals from Decision or Order of the Tax Collector.

Application #	Appellant
136	Jerome A. Goldstein, M.D. Inc.
continued from Monday, March 2, 1981.	
145	Hawthorne/Stone Real Estate Investments, Inc. Account #104558

III. Tax Administrator's Report.

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Room 2B, City Hall (Basement-Assessment Appeals Board Room)
San Francisco
9 a.m. January 20, 1983

Roll Call: Roger Boas, Chief Administrative Officer and Chairman
John C. Farrell, Controller
Samuel Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

There are no requests for extension of time before the Board.

II. Appeals from Decision or Order of the Tax Collector

Application #	Appellant	Business
158	Wohlfeiler & Beck	Certified Public Accountants
159	Yoshinori Takao (represented by Edwin S. Nakamura)	Restaurant
160	D & J Parking, Inc. California Parking Company	Service Business

III. Tax Administrator's Report

Distribution: Sam Duca, Attention: Tom Miller
John Farrell, Attention: John Madden
Joseph Mignola
Thad Brown
Victor Wong
Jack Doherty
Richard Sullivan

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
20 January 1983

PRESENT: Members:

Joseph Mignola, Jr., Designate of the Chief Administrative Officer and Chairman

Thomas Miller, Designate of the Assessor
John Madden, Designate of the Controller

Staff:

Thad Brown, Tax Collector
Jack Doherty, Deputy City Attorney
Joan Lubamersky, Clerk, Business Tax Board of Review
Richard Sullivan, Tax Collector's Office
Robert Fletcher, Jr., Tax Collector's Office
John Tanaka, Tax Collector's Office
Victor Wong, Tax Collector's Office
Robert A. Larsen, Tax Collector's Office

The Chairman called the meeting to order at 9:05 am. Roll call. All members present.

I. The clerk reported that there no applications pending at this time.

II. Appeals from Decision or Order of Tax Collector

Application #	Appellant	Business
158	Wohlfeiler & Beck	CPA's

The clerk reported that Walter Wohlfeiler, representing Wohlfeiler and Beck, had written to the Board requesting a continuance due to his inability to be present. Mr. Wohlfeiler is hospitalized as per his letter dated January 14, 1983.

The Board moved to approve the continuance. Motion passed.

Application #	Appellant	Business
159	Yoshinori Takao	Restaurant

The clerk reported and the Tax Collector confirmed that the Tax Collector has requested continuance to allow for continued discussions with the applicant and possible resolution at staff level.

The Board moved to approve the continuances. Motion passed.

Application	Appellant	Business
160	D&J Parking, Inc. California Parking Company	Service Business

The Reversal is sought based on the three areas of dispute: a) that the ordinance as written doesn't apply to monthly or yearly contracts for parking where the business doesn't charge customers for parking b) the definition of storage of motor vehicles not suitable for highway use and c) in-an-out charges.

Martin Murphy, Esq., representing the applicant, reviewed the three points in dispute. On item (a), he likened the applicant to a Safeway store which rents a vacant lot for parking and argued that the ordinance doesn't apply to monthly or yearly contract parking where the business doesn't charge customers.

On the issue of storage of motor vehicles, Mr. Murphy stated that the vehicles were not self-propelled or suitable for operation.

With regard to in-and-out charges, Mr. Murphy made the argument that the charge is actually a charge for non-use of a parking space, not for use.

Mr. Brown explained the background of the case. Based on an audit of the charges and interpretation of the ordinance, charges were reduced.

Mr. Fletcher explained in-and-out charges as a charge for a deluxe level of parking service. He addressed the storage issue, citing a 1971 City Attorney's opinion that a motor vehicle designed and intended for highway use is covered by the ordinance. He responded to the Safeway comparison, stating that the ordinance doesn't require that the occupant of the vehicle pay the tax.

Mr. Murphy took exception to Mr. Fletcher's citation of the City Attorney's opinion because no count had ruled on the issue.

Mr. Madden inquired whether the parking area can be used for purposes other than parking, e.g., sale of goods. The applicant confirmed this was the case.

Mr. Sullivan clarified the definition of parking stations, and stated that all parking stations must pay the tax. Parking stations include but aren't limited to a place where cars are parked and for which a charge is made.

Mr. Brown stated that parking stations must register w/the Tax Collector; Safeway isn't a parking station and doesn't register. The applicant is and does.

Mr. Murphy pointed out that during part of the tax period, part of the area was used for contruction storage, etc. He inquired whether this unused portion is taxed.

Mr. Brown responded that if the applicant is registered as a parking station, he could be liable for the tax. However, Mr. Brown stated that the Tax Collector's Office hasn't addressed this issue and the issue is incidental to the case at hand.

The Board members reviewed the points. Motion by Mr. Madden, second by Mr. Miller, to deny the appeal because the wording being clear that the occupant pays for the right to use the space, the definition of commercial parking lot is clear from other parking uses, and the arguments presented go beyond the basic purpose of the tax. Unanimously denied.

III. Tax Administrator's Report : Mr. Brown submitted the Tax Collector's report on the current status of collections. (See Appendix I)

IV. Mr. Mignola asked whether there was further business. There being none, the meeting was adjourned.

Respectfully submitted,

Joan M. Lubamersky
Clerk, Business Tax
Board of Review

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NOTICE OF MEETING

BUSINESS TAX BOARD OF REVIEW

12 AUGUST 1983

THE BUSINESS TAX BOARD OF REVIEW WILL HOLD ITS REGULAR MONTHLY MEETING AT 9 A.M.; FRIDAY, AUGUST 12, 1983, IN ROOM 2C, BASEMENT, CITY HALL (ASSESSMENT APPEALS BOARD ROOM).

JOAN M. LUBAMERSKY
CLERK, TAX BOARD OF REVIEW

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BUSINESS TAX BOARD OF REVIEW

Thursday, December 8

Room 254, CITY HALL

Roll Call: Roger Boas, Chief Administrative Officer and Chairman

John C. Farrell, Controller

Sam Duca, Assessor

1. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

158	Wohlfeiler & Beck	Accountants
161	Southern Pacific	Multiple
164	Abigail Hotel	Hotel
165	Aeeco Electric	Electric

III. Tax Administrator's Report

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
18 JANUARY 1984

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THE BUSINESS TAX BOARD OF REVIEW WILL HOLD ITS MEETING BEGINNING AT 9:00 A.M., WEDNESDAY, 18 JANUARY 1984, IN ROOM 2C, BASEMENT, CITY HALL.

JOAN LUBAMERSKY
CLERK, TAX BOARD OF REVIEW

~~Mr. John Frantz~~
~~City Librarian~~
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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW

17 JANUARY 1985

The Business Tax Board of Review will hold its regular meeting beginning at 9:00 a.m.; Thursday, 17 January 1985 in Civic Auditorium meeting room, 99 Grove Street, Room 402, San Francisco. (Directions below)

Civic Auditorium: On Grove at Polk Street. Enter "Auditorium office" door below "Neff Hall" sign. Elevators are to the left. At fourth floor go right to Room 402.

Joan Lubamersky
Clerk, Tax Board of Review

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING AND

A G E N D A

Tuesday, March 24, 1987

Room 282, City Hall
10:00 AM

Roll Call: Rudolf Nothenberg, Chief Administrative Officer and Chairman
John C. Farrell, Controller
Sam Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Item No.	Appeal No.	Applicant
1.	175	Jay Briggs, Inc.
2.	176	Investment Development Fund, IV Investment Development Fund, Dennis R. Hunter James P. Costello

III. Tax Administrator's Report

IV. Public Comment

An opportunity for members of the public to directly address the Board on items of interest to the public that are within the subject matter jurisdiction of the Board. Members of the public may address the Board for up to three minutes. The Chairman of the Board may limit the total testimony to 30 minutes.

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NOTICE OF CANCELLATION OF MEETING
BUSINESS TAX BOARD OF REVIEW

The March 24, 1987 meeting of the Business Tax Board of Review is hereby CANCELLED.

Betsy Hely

Betsy Hely, Clerk
BUSINESS TAX BOARD OF REVIEW

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NOTICE OF MEETING

BUSINESS TAX BOARD OF REVIEW

JULY 20, 1987

THE BUSINESS TAX BOARD OF REVIEW WILL HOLD ITS NEXT MEETING AT 10:00 A.M., MONDAY, JULY 20, 1987, IN ROOM 282, CITY HALL.

BETSY HELY
CLERK, BUSINESS TAX BOARD OF REVIEW

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BUSINESS TAX BOARD OF REVIEW

A G E N D A

Monday, July 20, 1987

Room 282, City Hall
10:00 AM

Roll Call: Rudolf Nothenberg, Chief Administrative Officer and Chairman
John C. Farrell, Controller
Sam Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

Item No.	Appeal No.	Applicant
1.	177	Muratore Corporation
2.	178	Able Building Maintenance
3.	179	Armanino Farms
4.	180	Newton Neurological
5.	181	Madja Corporation

II. Appeals from Decision or Order of the Tax Collector

Item No	Appeal No	Applicant
1.	175	Jay Briggs, Inc.
2.	176	Investment Development Fund, IV Dennis R. Hunter James P. Costello

III. Tax Administrator's Report

IV. Public Comment

An opportunity for members of the public to directly address the Board on items of interest to the public that are within the subject matter jurisdiction of the Board. Members of the public may address the Board for up to three minutes. The Chairman of the Board may limit the total testimony to 30 minutes.

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BUSINESS TAX BOARD OF REVIEW

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A G E N D A

MARCH 30, 1989

Room 282, City Hall
10:00 AM

ROLL CALL: Rudolf Nothenberg, Chief Administrative Officer and Chair
Sam Yockey, Controller
Sam Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Item No.	Appeal No.	Applicant
1.	184	Multi-Asian Properties
2.	185	Pacific Gateway Associates Joint Venture

III. Tax Administrator's Report

IV. Public Comment

An opportunity for members of the public to directly address the Board on items of interest to the public that are within the subject matter jurisdiction of the Board. Members of the public may address the Board for up to three minutes. The Chair of the Board may limit the total testimony to 30 minutes.

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
30 MARCH 1989

PRESENT: Members

Fred Weiner, Designate of the Chief Administrative Officer and Chair
John Madden, Designate of the Controller
Bruce Shafer, Designate of the Assessor

Staff

Thad Brown, Tax Collector
Jack Doherty, Deputy City Attorney
Joan Lubamersky, Clerk, Business Tax Board of Review
Richard Sullivan, Tax Collector's Office
Victor Wong, Tax Collector's Office

Applicants

William Bennett
Larry Telford
Arnold Webber

The Chair called the meeting to order at 10:00 a.m.
The Board members were introduced.

I. Applications for Extension of Time in excess of 60 days for Making Returns or Payment of Tax.

None were pending.

II. Appeals from Decision or Order of Tax Collector

Application #	Appellant	Business
184	Multi-Asian Properties	Partnership (per appellant)

No one was present for Multi-Asian Properties. The clerk summarized efforts to reach Multi-Asian and the City Attorney's advice that notification had been made and the Board could hear the item. The Board determined that the item should be held on calendar until the end of the meeting, in the event that a representative of Multi-Asian should appear.

Application #	Appellant	Business
185	Pacific Gateway Associates	Owner, Commercial Property

The appeal is sought based on Pacific Gateway Associates being formed for the purpose of constructing, owning, operating and leasing a building at 201 Mission Street. According to the appellant, the intent of the joint venture was not to develop and sell the property.

Mr. William Bennett, representing Pacific Gateway Associates, described the 45-year agreement developed by Southern Pacific and Prudential whereby Southern Pacific contributed land and Prudential contributed money for the project. Pacific Gateway Associates also entered into a management agreement for the property.

Mr. Bennett stated that at no time did they list the property for sale, solicit offers or investigate potential sales costs. He said that Pacific Gateway was approached with an unsolicited offer of $100 million for the property. This sum greatly exceeded what the partners had spent; it was so attractive an offer they couldn't refuse it. Their investment had been $60 million.

According to Mr. Bennett, escrow closed September 1983. The Tax Collector determined the $100 million was gross receipts as defined in the business tax ordinance, and he levied the assessment. Mr. Bennett pointed out that the partnership wasn't formed to develop and sell property, and that the partners' track history isn't to develop and sell. Other projects held by the separate companies are held for long-term investment purposes.

Mr. Bennett paraphrased Mr. Doherty's written opinion as stating that the language in the ordinance must be relied upon for taxpayers who sell a building within three years. Those taxpayers are conclusively presumed to be developers subject to the tax. Mr. Bennett stated that this is arbitrary and unfair and isn't supported by case law. He said that "deemed" doesn't mean "conclusively presumed" and that, rather, "deemed" creates a rebuttable presumption.

Arnold Webber, tax attorney for Southern Pacific, spoke to the difference between being a dealer and being a developer. Mr. Larry Telford, who was attorney for Southern Pacific, stated that the key issue is the intention of the parties. The company had staffed up to run the building, and those people involved in the project greeted the buy offer with mixed emotions. IRS tax treatment of the transaction was described.

In response to questions from the board, the appellants responded that they had never discussed with the partners the possibility of paying San Francisco business tax, and that there is a range of ways the company might have performed the sale of the building if they had known of the tax as a factor at the time of sale.

Thad Brown, Tax Collector, stated to the Board that San Francisco law specifically states that if a building is sold within three years, it is subject to the tax.

Deputy City Attorney Jack Doherty outlined his opinion. There is no quarrel that the property sale occurred within three years. The question is the meaning of "shall be deemed," and it is his opinion that those words are a definition, and do not create a rebuttable presumption. However, even if the term did create a rebuttable

presumption, the applicants only reasoning is that they were offered a great deal for their building, and made a $40 million profit. The ordinance was intended or should have been intended to address transactions of this type.

The Board discussed the meaning of the term "shall be deemed." In response to a question from Mr. Weiner, Mr. Brown reported that he felt this was a legal issue rather than one calling for evaluation or interpretation of the facts. In response to a question from Mr. Madden, Mr. Doherty reported that Federal, State and local tax treatment of business transactions are not historically congruent. Mr. Bennett then stated that the appellant is not making the case that the Board must agree with the way the IRS ruled on this matter but, instead, they are seeking to demonstrate that the IRS had a choice of treating the issue in two different ways.

Mr. Bennett spoke to business development practices whereby commercial and residential property is built and sold, and that whereas residential buildings are constructed "on spec," commercial buildings are not. Additionally, he spoke to the expectations of the taxpayer and to the issue of why a building is built.

After additional discussion, Mr. Shafer stated that there are gray areas in the ordinance, and that a court determination may be necessary on a case such as this. Mr. Madden stated that the ordinance, as written, does not give the Board flexibility on these issues, but that there are other methods the taxpayer could have used to avoid the tax consequences of the transaction. Mr. Madden indicated he would think amendment of the ordinance would be indicated to make cases such as this one more clear.

It was moved by Mr. Madden and seconded by Mr. Shafer that the item be continued and a decision made on the matter in 30 days, with the understanding that Mr. Bennett would submit additional documentation within 10 days, Mr. Doherty respond within 10 days, leaving 10 days for the Board to review their submittals. Mr. Weiner indicated he was not as convinced as the other board members on the lack of clarity in this case, as the taxpayer may not have intended to sell the property but, in fact, he did. Mr. Shafer stated that the reason to postpone and further discuss the item was concern regarding precedent and to allow the Board to consider all facts and data. Without objection, the item was continued.

Application #	Appellant	Business
184	Multi-Asian Properties	Partnership (per appellant)

No one was yet present for Multi-Asian properties. In response to an inquiry from the Board, Mr. Doherty reported that several facts were different in this case: the property was sold at a loss, and that there was the element of threat of foreclosure. Without objection, the item was continued for 30 days, and the clerk was requested to notify the appropriate parties.

III. Tax Administrators Report

Mr. Thad Brown submitted the Tax Collector's report on the current status of collections (see attachment).

IV. Public Comment

No member of the public requested comment.

There being no further business, the meeting was adjourned by Mr. Weiner.

Respectfully submitted,

Joan Lubamersky, Clerk
Business Tax Board of Review

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NOTICE OF MEETING

BUSINESS TAX BOARD OF REVIEW

MAY 4, 1989

10:00 AM

THE BUSINESS TAX BOARD OF REVIEW WILL
HOLD ITS NEXT MEETING AT 10:00 AM, THURSDAY,
MAY 4, 1989, IN ROOM 282, CITY HALL

JOAN LUBAMERSKY
CLERK, BUSINESS TAX BOARD OF REVIEW

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BUSINESS TAX BOARD OF REVIEW

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A G E N D A

MAY 4, 1989

Room 282, City Hall
10:00 AM

ROLL CALL: Rudolf Nothenberg, Chief Administrative Officer and Chair
Sam Yockey, Controller
Sam Duca, Assessor

I. Applications for Extension of Time in Excess of 60 days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Item No.	Appeal No.	Applicant
1.	184	Multi-Asian Properties
2.	185	Pacific Gateway Associates Joint Venture

III. Tax Administrator's Report

IV. Public Comment

An opportunity for members of the public to directly address the Board on items of interest to the public that are within the subject matter jurisdiction of the Board. Members of the public may address the Board for up to three minutes. The Chair of the Board may limit the total testimony to 30 minutes.

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
4 MAY 1989

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PRESENT: Members

Fred Weiner, Designate of the Chief Administrative Officer and Chair
John Madden, Designate of the Controller
Bruce Shafer, Designate of the Assessor

Staff

Thad Brown, Tax Collector
Jack Doherty, Deputy City Attorney
Joan Lubamersky, Clerk, Business Tax Board of Review
Richard Sullivan, Tax Collector's Office
Victor Wong, Tax Collector's Office
Jack Yee, Office of the Tax Collector

Applicants

William Bennett, Attorney for Pacific Gateway
Larry Telford, Sante Fe Pacific Realty
Arnold I. Webber, Attorney

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax.

The clerk reported that subsequent to the publication of the agenda an application was received from Marketing Resources Group for an extension to June 30, 1989. The Tax Collector indicated he did not object to the extension.

It was moved by Mr. Madden, seconded to Mr. Shafer, that the need to take action arose after the agenda was posted in accordance with code requirements, and to consider the item. The motion was carried.

Appeal #	Extension Received	Extended To
186	Marketing Resources Group	June 30, 1989

On the item, it was moved by Mr. Madden, seconded by Mr. Shafer, to approve the application for the extension. The application was approved without objection.

II. Appeals from Decision or Order of Tax Collector

Application #	Appellant	Business
184	Multi-Asian Properties	Partnership (per appellant)

The Board continued this item until after application 185 was heard, as no representative of Multi-Asian Properties was present.

Application #	Appellant	Business
185	Pacific Gateway Associates	Owner Commercial Property

Mr. Bennett summarized his brief. He indicated that Mr. Telford and Mr. Webber were again in attendance and available to respond to questions. Mr. Bennett stated that the facts are not in dispute; what is before the board is a question of the law.

Mr. Doherty stated that he had nothing to add to his written opinion.

Mr. Madden stated that, under the law, if a property is sold within three years of construction, the transaction is taxable. The issue in this item is the intent of the developer. There is a very persuasive argument that the developer intended to be the manager and own the property. By good fortune the developer was offered money to sell it. Mr. Madden said that he does not believe this was the type of transaction that the law was intended to preclude. He does not doubt the intent of the parties, but he does have concern as to the City participating in the good fortune of the developer. It would have been possible for the developer to do the sale transaction in such a way as to be taxed. Mr. Madden concludes that while the case does not fit with the intent of the law, it does fit with the letter of the law. He suggested that in a subsequent action the board may ask the Tax Collector to seek revision to the law to more clearly define this sort of situation.

Mr. Shafer agreed with Mr. Madden. He indicated he had nothing to add, though if the Board made a determination in favor of the applicant, he inquired if the Board would be setting precedent for future applications. Mr. Shafer said that for the record the Board should state that it does not set precedent in this case. This is an isolated case with many variables involved.

Mr. Weiner said that an intent in business can change, that he had nothing to add, and that upholding the decision of the Tax Collector was the correct action.

A motion was made by Mr. Madden, seconded by Mr. Shafer, to uphold the decision of the Tax Collector with the special proviso that this action taken does not establish precedent for future cases. The motion passed unanimously.

Application #	Appellant	Business
184	Multi-Asian Properties	General Partnership

The item was called again. The clerk informed the Committee of efforts to contact Multi-Asian and of her conversation with Michael Faber, attorney who filed the appeal for Multi-Asian. There was a motion by Mr. Shafer, seconded by Mr. Madden, to dismiss the item on the basis of a no show. After discussion, the motion passed unanimously.

III. Tax Administrators Report

There was no report.

IV. Public Comment

There was no public comment.

There being no further business, the meeting was adjourned by Mr. Weiner.

Respectfully submitted,

Joan Lubamersky, Clerk
Business Tax Board of Review

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A G E N D A

BUSINESS TAX BOARD OF REVIEW

Thursday, May 17, 1990

Room 282, City Hall

10:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Samuel Yockey, Controller
Samuel Duca, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #	
187	General Motors Corporation

III. Tax Administrator's Report

SF

OFFICE OF

CHIEF ADMINISTRATIVE OFFICER

RUDOLF NOTHENBERG
CHIEF ADMINISTRATIVE OFFICER

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SAN FRANCISCO
CALIFORNIA 94102
415/554-4851

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Thursday, February 14, 1991
Room 282, City Hall
11:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Samuel Yockey, Controller
Richard Hongisto, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #

188 Richard J. Massa, Inc.
dba Massa & Associates

III. Tax Administrator's Report

IV. Discussion of Procedures

A. Approval of extensions by Clerk of less than 60 days.

B. Policy that meetings of the Board be scheduled within 90 days of receipt of appeal.

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A G E N D A

BUSINESS TAX BOARD OF REVIEW

Thursday, March 14, 1991
Room 282, City Hall
10:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Samuel Yockey, Controller
Richard Hongisto, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #

188 Richard J. Massa, Inc.
dba Massa & Associates

III. Tax Administrator's Report

IV. Discussion of Procedures

A. Approval of extensions by Clerk of less than 60 days.

B. Policy that meetings of the Board be scheduled within 90 days of receipt of appeal.

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
14 March 1991

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PRESENT: Members

Fred Weiner, Delegate of the Chief Administrative Officer and Chair
John Madden, Delegate of the Controller
Steve Dunbar, Delegate of the Assessor

Staff

Thad Brown, Tax Collector
John Doherty, Deputy City Attorney
Joan Lubamersky, Clerk, Business Tax Board of Review
Fe Saquing, CAO's Office
John Tanaka, Tax Collector's Office

The Chair called the meeting to order at 10:05 a.m.

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

The Clerk reported none were pending.

II. Appeals from Decision or Order of Tax Collector

Application #	Appellant	Business
188	Richard J. Massa, Inc. dba Massa & Associates	Law Firm

The item was called, but the appellant was not present. The Board continued the item until later in the agenda when the appellant might be present.

III. Tax Administrator's Report

Mr. Thad Brown, Tax Collector, distributed the Tax Administrator's Report to the Board. There were no questions from the Board.

IV. Discussion of Procedures

A. Approval of extensions by Clerk of less than 60 days.

The Clerk indicated to the Board that it has been longstanding practice for the Clerk to receive requests for extensions of less than 60 days, to poll the members of the Board to seek their concurrence, and then for the Clerk to grant the extension. The Clerk has been unable, however, to locate a record of this practice being official policy. Therefore, the Clerk seek direction from the Board to work with the City Attorney to determine how to formally record this practice as policy of the Board. The Board so directed the Clerk to act.

B. Policy that meetings of the Board be scheduled within 90 days of receipt of appeal.

The Clerk reported to the Board that the Tax Collector had written several months ago to members of the Board suggesting expedited hearings for certain appeals. The Clerk suggested, as an alternative, that it be policy of the Board to schedule meetings within 90 days of the Clerk receiving an appeal.

The Board agreed with this policy, but asked about the policy for rescheduling meetings. The Clerk reported that meetings were scheduled, as a courtesy to the taxpayer, at a date which was convenient for him/her, and that continuances are not usually a problem. When there appeared to be a problem with scheduling a date, the Clerk generally consults with the City Attorney and Chair of the Business Tax Board, and it was the Clerk's understanding that the Board could meet at whatever date it chose, regardless of the availability of the taxpaper.

Mr. Brown, Mr. Doherty and the members of the Board discussed current practices with regard to meetings held at the Tax Collectors level and the merits of various policies for the Board.

The Board agreed that if the appellant does not appear at the Board meeting, it is the option of the Board to issue a determination at that time.

The Board concurred that the 90-day scheduling of a meeting following receipt of an appeal, and that, if the appellant does not appear at the Board meeting, it is the option of the Board to issue a determination at that time.

The Board then returned to Item II on the agenda, the appeal of Richard J. Massa, Inc., dba Massa & Associates.

The Chair asked the Tax Collector to summarize the case before the Board. Mr. Brown and Mr. Tanaka summarized the history of meetings with the firm's representatives, and that there had been no dispute at that time with regard to the amount due from the taxpayer. The amount due at this time, including interest that has accrued, is $6,976.24. Mr. Madden confirmed that appropriate notice had been given to the taxpayer of the meeting on this subject at the Tax Collector's level, and of this meeting today.

M/S Madden, Dunbar to uphold the determination of the Tax Collector with regard to Richard J. Massa, Inc., dba Massa & Associates. The motion passed unanimously.

There being no further business, the meeting was adjourned at 10:25 a.m.

Respectfully submitted,

Joan Lubamersky, Clerk
Business Tax Board of Review

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Monday, June 24, 1991
Room 2-C, City Hall
10:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Ed Harrington, Controller
Richard Hongisto, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #

192 American Hot Coffee Service, Inc.

III. Tax Administrator's Report

#2541Y

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
24 JUNE 1991

THE BUSINESS TAX BOARD OF REVIEW WILL HOLD

A MEETING BEGINNING AT 10:00 A.M.;

MONDAY, JUNE 24 IN ROOM 2–C

CITY HALL

Joan Lubamersky
Clerk, Tax Board of Review

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Thursday, August 8, 1991
Room 282, City Hall
10:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Ed Harrington, Controller
Richard Hongisto, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #

192 American Hot Coffee Service, Inc.

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III. Tax Administrator's Report

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
23 APRIL 1992

THE BUSINESS TAX BOARD OF REVIEW WILL HOLD

A MEETING BEGINNING AT 10:00 A.M.

THURSDAY, APRIL 23 IN ROOM 282

CITY HALL

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Joan Lubamersky
Clerk, Tax Board of Review

#2541/2

A G E N D A

BUSINESS TAX BOARD OF REVIEW

Thursday, April 23, 1992
Room 282, City Hall
10:00 A.M.

Roll Call: Rudolf Nothenberg, Chief Administrative Office and Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application #

194 Paragon Green Associates, Ltd.
195 Dr. R, A Partnership

III. Tax Administrator's Report

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OFFICE OF

CHIEF ADMINISTRATIVE OFFICER

RUDOLF NOTHENBERG
CHIEF ADMINISTRATIVE OFFICER

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AGENDA

BUSINESS TAX BOARD OF REVIEW

THURSDAY, February 10, 1994
Room ~~282 City Hall~~
8:30, a.m.

Roll Call: Rudolf Nothenberg, Chief Administrative Officer/Chair
Ed Harrington, Controller
Doris Ward, Assessor

1. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

   None pending.

II. Appeals from Decision or Order of the Tax Collector

   None pending.

III. Other Business

   Approval, modification or disapproval of rules and regulations prescribed by the Tax Collector pursuant to the New Jobs Tax Credit Regulations (See enclosed.)

IV. Tax Administrator's Report

Enclosure (Prescribed Rules and Regulations)

bstxag

BUSINESS TAXES DIVISION
RULES AND REGULATIONS

DRAFT
FOR DISCUSSION PURPOSES ONLY

TAX COLLECTOR'S RULING NO. 10
NEW JOBS TAX CREDIT REGULATIONS

For the purposes of Sections 906B and 1005.6 of Part III of the Municipal Code, the following definitions and guidelines shall be used to determine the availability of the new jobs tax credit.

A. Requirement that jobs be permanent. The new jobs tax credit shall be allowed for new jobs that are created or relocated in San Francisco, *only if* those jobs are permanent jobs. Pursuant to Sections 906B(a) and 1005.6(a) of Part III of the Municipal Code, any job which does not last a minimum of two years shall not be considered permanent, and therefore shall not be eligible for the tax credit.

Where (i) a taxpayer claims the credit for any job(s) expected to last two years or longer and (ii) the job(s) in fact does not last the minimum of two years, the taxpayer must file an amended tax statement with the Tax Collector and pay the amount of credit claimed for such job(s).

B. Computation of the tax. For each job identified as eligible for the new jobs tax credit, the credit allowed for the first year of the job shall be 100% of the payroll expense tax, and for the second year of the job shall be 50% of the payroll expense tax that otherwise would be due.

No credit shall be allowed for any first year of employment to the extent that such credit would reduce the employer's payroll expense tax liability below the employer's base year liability. Furthermore, no credit shall be allowed for any second year of employment to the extent that such credit for any second year of employment and any credits for first year of employment would reduce the employer's payroll expense tax liability below the employer's previous base year liability.

However, if there is no net increase in number of employees, the taxpayer shall not be allowed any tax credit even if the payroll expense tax liability in the tax year exceeds the payroll expense tax liability in the base year. Where an increase in employees occurs, the taxpayer shall be allowed a credit only to the extent of the net increase in employees.

C. Jobs that could only be performed in San Francisco. The credit shall only be allowed for jobs that otherwise would not have been created or relocated in San Francisco. Accordingly, no credit shall be allowed for any work that could only be performed in San Francisco, such as on-site jobs at theatrical or sporting events that occur in San Francisco, or jobs on construction sites in San Francisco.

D. Predecessor employer limitation. No credit shall be allowed for any job that had previously been performed in San Francisco for a predecessor employer, except to the extent that the job would have qualified for the credit had it continued to have been performed for the predecessor employer. A predecessor employer shall include, but not limited to:

(1) A previous owner of the assets of the current employer (to the extent that the assets are used in substantially the same business).
(2) A previous owner of the business of the current employer, whether by way of stock, partnership interest, or proprietorship.

(3) A previous employer prior to a reorganization, merger, consolidation, division, spin off, or split off that resulted in the present employer.

For purposes of calculating base year limitations, an employer shall assume a predecessor employer's base year limitations that would have been in effect. Should the predecessor employer continue to operate part of the business (e.g. spin off, partial sale), the base year limitation shall be apportioned between the predecessor employer and the new employer.

Similarly, to the extent that an employer's business is enlarged through the acquisition of assets or ownership of another business, the employer shall assume that portion of the predecessor employer's base year liability assumed with such acquisition, and the predecessor employer allowed a reduction of its base year liability by an equivalent amount.

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, October 11, 1996 at 1:00 p.m.
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector
200. Alioto Fish Company, Ltd..
201. East/West Securities Company
202. Latch & So Chiropractic Office
203. Michael Casey Couture, Inc.

III. Other Business

A. Approval of Regulations
1. Regulation for Firearms & Ammunition Tax Ordinance
2. Regulation for the Summer Youth Tax Credit Ordinance

B. Approval of Revised Tax Collector Ruling No. 6: provides limited retroactive relief for taxpayer's claim of discrimination under the Commerce Clause

C. Approval of Forms
1. Approval of Summer Youth Tax Credit forms
2. Approval of revised Request for an Appeal form

IV. Tax Administrator's Report

401 Van Ness Avenue, Room 402, San Francisco, CA 94102
Telephone (415) 554-4851; Fax (415) 554-4849

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SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and that City operations are open to the peoples' review. For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Sunshine Ordinance Task Force at 554-6075.

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DISABILITY ACCESS

Room 410 is wheelchair accessible. The closest accessible BART station is Civic Center, four blocks from the Veterans Building. Accessible MUNI lines serving this location are: #5 Fulton, #21 Hayes, #42 Downtown Loop, #47 Van Ness, #49 City College lines and the METRO stations at Van Ness and Market and at Civic Center. For more information about MUNI accessible services, call 923-6142. There is accessible parking in the vicinity of the Veterans Building adjacent to Davies Hall and the War Memorial Complex. Assistive listening devices are available for use and the following services are available upon request 48 hours in advance of this meeting. For American Sign Language interpreters, use of a reader during a meeting or a large-print copy of an agenda, contact Jill Lerner at 554-6075.

In order to assist the City's efforts to accomodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to various chemical-based products. Please help the City to accomodate these individuals.

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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AGENDA (Amended)

BUSINESS TAX BOARD OF REVIEW

Friday, October 11, 1996 at 1:00 p.m.
401 Van Ness Avenue, Room 410

5

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

11/96
ended

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector
200. Alioto Fish Company, Ltd. (Postponed)
201. East/West Securities Company
202. Latch & So Chiropractic Office
203. Michael Casey Couture, Inc.

III. Other Business

A. Approval of Regulations
1. Regulation for Firearms & Ammunition Tax Ordinance
2. Regulation for the Summer Youth Tax Credit Ordinance

B. Approval of Revised Tax Collector Ruling No. 6: provides limited retroactive relief for taxpayer's claim of discrimination under the Commerce Clause

C. Approval of Forms
1. Approval of Summer Youth Tax Credit forms
2. Approval of revised Request for an Appeal form

IV. Tax Administrator's Report

V. Public Comment

****

SUNSHINE ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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SUMMARY MINUTES
BUSINESS TAX BOARD OF REVIEW
October 11, 1996

Present: MEMBERS

Neal Taniguchi, Designate of the City Administrator and Chair
John Madden, Designate of the Controller
Vern Walton, Designate of the Assessor

STAFF
Richard Sullivan, Tax Collector
Sally McGough, Deputy City Attorney, Tax Collector's Office
Patrick Sha, Chief Auditor, Tax Collector's Office
Aleda Dela Cruz, Administrative Analyst, Tax Collector's Office

APPLICANTS

Nunzio S. Alioto, Alioto Fish Company, Ltd.
Leslie Harris, East/West Securities
Constance Latch, Latch & So Chiropractic Office
Jana M. Fung, Michael Casey Couture, Inc.

The meeting was called to order at 1:15 p.m. The Chair introduced himself as did the other two Board Members.

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

The Tax Collector reported that there were no applications pending at this time.

401 Van Ness Avenue, Room 402, San Francisco, CA 94102
Telephone (415) 554-4851; Fax (415) 554-4849

Summary Minutes
Business Tax Board of Review
October 11, 1996

II. Appeals from Decision or Order of the Tax Collector

Application Number	Appellant	Business
200	Alioto Fish Company, Ltd./ Nunzio Alioto	Restaurant/Parking Lot
203	Michael Casey, Couture, Inc./ Jana M. Fung	Fashion Design

Prior to this meeting, Appellant 200, Alioto Fish Company, Inc., had requested postponement due to a time conflict.

Appellant 203, Michael Casey Couture, Inc., through counsel, Robert E. Noel, appeared and requested a continuance based on the fact that a 2:30 p.m. meeting today with a representative of the Tax Collector's Office regarding a tentative agreement may obviate the need for this appeal.

Mr. Taniguchi asked for a motion to continue Appeals 200 and 203 until the next meeting of the Business Tax Review Board.. Mr. Madden, seconded by Mr. Walton moved to continue Appeals 200 and 203 to the next meeting of the Business Tax Review Board. That was the order.

Application Number	Appellant	Business
201	East/West Securities Company	Securities Brokerage

Tax Collector Richard Sullivan stated that the issue before the Board is the classification of what East/West Securities says are gains from the sales of securities held in a broker's investment account. There is a provision in the Gross Receipts Tax Ordinance that included in gross receipts are trading profits, without any consideration for trading losses. Mr. Sullivan further stated that he determined that what the taxpayer in this appeal classifies as capital gains which he shows on his tax return under Schedule D are actually trading profits and therefore included in gross receipts as a taxable item.

Leslie Harris, appellant and partner in East/West Securities, claimed that the losses from the investment account, listed in East/West's Schedule D were not ordinary income but capital gains, and therefore, not trading profits; East/West Securities is an agent who buys and sells securities for the accounts of others and is therefore a broker. Regarding securities held in the investment account of East/West Securities, securities that were clearly segregated into an investment account were not held for sale to customers, but were held only for the purpose of

selling them at at advantageous sale in the open market. They are held merely for the convenience of the partners who are required by law to keep a certain level of capital in the firm.

Mr. Harris claimed that Mr. Sullivan's office has applied the tax unlawfully, that his reading of the statute, although the tax law provides that the law must be broadly construed to effect its purpose, it cannot be so broadly construed that it exceeds the bounds of the statute.

Deputy City Attorney Sally McGough asserted that the only legal question posed asks if the term trading profits as used in our ordinance a term of art that requires the tax collector to give it the same meaning that is suggested by the Petitioner, i.e., that it includes only profits on trading accounts and not profits on investment accounts. The answer is no. This is a local gross receipts, not an income tax. While trading profits may be classified as capital gains under federal income tax law, they are considered gross receipts and taxable under San Francisco's gross receipts tax ordinance.

Mr. Madden stated that the City Attorney has made the case that since 1968, the legislative body of the City and County intended to consider as gross receipts trading profits under the situation defined in Section 1002.65; it is also clear under the law that the tax collector can examine a variety of records and can ask to see additional records, tax returns among them, for an audit of this type.

Mr. Madden moved to uphold the Tax Collector. Mr. Walton seconded. That was the order.

Application Number	Appellant	Business
202	Constance Latch	Chiropractic office

Mr. Sullivan stated that the issue in this case was whether interest could be waived. In 1990 the taxpayer filed; in 1991, the taxpayer made a prepayment on her 1991 taxes but failed to file her 1991 return. In 1992 the taxpayer filed and paid her tax timely. It is the taxpayer's opinion that because the Tax Collector did not notify her of her failure to file, or did not send some kind of notice that she needed to file, the Tax Collector is not entitled to interest on a late payment. The Gross Receipts Payroll/ExpenseTax, whichever one is greater, is a self-reporting tax, such as income or unemployment tax and the failure to receive a reminder notice or statement to file is not an excuse for not filing.

Appellant Ms. Connie Latch stated her case: Ms. Latch stated that on September 2, 1993 an audit from the Tax Department revealed that Business and Payroll statement for1991 was

filed by her business, although a pre-payment of $8,028 was made July 25, 1991; she received a bill from the city for that and she paid it; that the audit revealed a balance of $10,230.81. In addition, a penalty $1, 023.08 and interest of $1,943.86 was set. No statement had been sent requesting payment for that year. In September of that year, the principal amount was paid in full. The penalty was waived at her request. She requested that the interest be waived. On April 7, 1994 Ms. Latch attended a hearing before Tax Collector Thad Brown to request the waiver of interest. On April 19, 1994, she Mr. Brown's decision not to waive the interest and advising her of her right to appeal. On April 30, 1994 she filed her appeal. She received no response to her appeal, nor to telephone inquiries. In 1995, when Ms Latch called about her appeal, she was told to file for amnesty and was told that amnesty supercedes Board of Review. Again, she received no response. On May 5, 1996, she received a Delinquency Notice dated February 23, 1996 with a threat to impose a lien for failure to pay interest. On March 27, 1996, she made a written response which led to this hearing.

Mr Sullivan stated that his office routinely sends a statement to every taxpayer; that the tax is to be paid in two installments. In this case, he waived the penalty; that amnesty was only for penalties, but in this case, the amnesty was a non-issue since the penalties were already waived.

Deputy City Attorney McGough stated that the Tax Collector cannot waive interest; and that the Board of Review shall not rule in a way that is inconsistent with the code.

Mr. Madden suggested that the Board take the matter under advisement and continue the case to consult with the Deputy City Attorney who advises the Board, regarding whether the Board can waive interest. Mr. Madden moved to continue the appeal to the next meeting of the Review Board and Mr. Walton seconded. That was the order.

III. Other Business

A. Approval of Regulations

1. Regulation for Firearms & Ammunition Tax Ordinance

The regulation defines auctioneers as those having a particular license and firearms should be more than 50% of their business.

Motion by Mr. Madden to approve, seconded by Mr. Walton: approved.

2. Regulation for the Summer Youth Tax Credit Ordinance
Businesses

Businesses may take tax credit if they hire youth for summer jobs.

Motion to approve by Mr. Madden, seconded by Mr. Walton: approved.

B. Approval of Revised Tax Collector Ruling No. 6: provides limited retroactive relief for taxpayer's claim of discrimination under the Commerce Clause

Mr. Sullivan requested a continuance on this matter.

Mr. Madden moved to continue, seconded by Mr. Walton: so moved.

C. Approval of Forms

1. Approval of Summer Youth Tax Credit forms

Motion to approve by Mr. Madden, seconded by Mr. Walton: approved.

2. Approval of Revised Request for an Appeal form

Motion to approve by Mr. Madden, seconded by Mr. Walton: approved.

IV. Tax Administrator's Report

Mr. Sullivan distributed a Business Tax Revenue Comparison. There was no report.

The meeting was adjourned at 2:52 p.m.

Respectfully submitted,

Jill Lerner

Jill Lerner, Clerk

OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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2/28/97

NOTICE OF MEETING
and
AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, February 28, 1997 at 10 a.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector --

Hearing and Possible Action on Application Number :

200. Alioto Fish Company, Ltd.

A. Taxpayer contends that City and County should have provided earlier notice that the business was/is subject to the Parking Tax because audits, unrelated to Parking, were performed by the Controller and Tax Collector; taxpayer also raised the statute of limitations issue; amounts in question are:

$ 552,712.17	Principal
55,271.24	Penalties
493,658.30	Interest thru 8/31/96
$1,101,641.72	Total

401 Van Ness Avenue, Room 402, San Francisco, CA 94102
Telephone (415) 554-4851; Fax (415) 554-4849

B. Public Comment

202. Latch & So Chiropractic Office (Continued)

A. Taxpayer disagreed with the interest charged; interest application is mandated by ordinance and interest waiver is not within the authority of the Tax Collector; the original disputed interest as of 12/31/92 was $1,943.86; this item was continued from the Board of Review hearing of October 11, 1996 when it was referred to the City Attorney for an opinion.

B. Public Comment

204. Dago Mary's Restaurant-Bar

A. Taxpayer is requesting waiver of the loss of the Small Business exemption; for 1995, the statement was filed late so a $500 penalty was due but never paid; for 1995, a determination was sent for $1,800; the taxpayer has not yet filed; penalties and interest due for 1995 are $1,318; total due is $3,118.

B. Public Comment

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

****

SUNSHINE ORDINANCE

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****

DISABILITY ACCESS

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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NOTICE OF MEETING
and
AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 28, 1997 at 9:30 a.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector --

Hearing and Possible Action on Application Number :

200. Alioto Fish Company, Ltd.

A. Taxpayer contends that City and County should have provided earlier notice that the business was/is subject to the Parking Tax because audits, unrelated to Parking, were performed by the Controller and Tax Collector; taxpayer also raised the statute of limitations issue; amounts in question are:

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493,658.30	Interest thru 8/31/96
$1,101,641.72	Total

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Telephone (415) 554-4851; Fax (415) 554-4849

B. Public Comment

202. Latch & So Chiropractic Office (Continued)

A. Taxpayer disagreed with the interest charged; interest application is mandated by ordinance and interest waiver is not within the authority of the Tax Collector; the original disputed interest as of 12/31/92 was $1,943.86; this item was continued from the Board of Review hearing of October 11, 1996 when it was referred to the City Attorney for an opinion.

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204. Dago Mary's Restaurant-Bar

A. Taxpayer is requesting waiver of the loss of the Small Business exemption; for 1995, the statement was filed late so a $500 penalty was due but never paid; for 1995, a determination was sent for $1,800; the taxpayer has not yet filed; penalties and interest due for 1995 are $1,318; total due is $3,118.

B. Public Comment

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

****

SUNSHINE ORDINANCE

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

STEVEN D. NELSON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

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NOTICE OF MEETING
and
AGENDA

Friday, June 6, 1997 at 2: 00 p.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator
Edward Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector --

Hearing and Possible Action on Application Nimber:

200. Alioto Fish Company, Ltd. (Continued from March 28, 1997)

Taxpayer contends that City and County should have provided earlier notice that the business was/is subject to the Parking Tax because audits, unrelated to Parking, were performed by the Controller and Tax Collector; tax payer also raised the statute of limitations issue; amounts in question are:

$ 552,712.17	Principal
55,271.24	Penalties
493,658.30	Interest through 8/31/96
$1,101,641.71	Total

401 VAN NESS AVENUE, ROOM 402, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4851; FAX (415) 554-4849

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

****

SUNSHINE ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING
and
AGENDA

Tuesday, July 29, 1997 at 9:30 a.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector

None pending

III. Other Business

A. Discussion and possible approval of Revised Tax Collector Ruling 6A and 6B to comply with recent court interpretations of the Commerce Clause in Federal and State Constitutions

B. Discussion and possible approval of revised Rules and Procedures for the Business Tax Board of Review

C. Public Comment

401 Van Ness Avenue, Room 402, San Francisco, CA 94102
Telephone (415) 554-4851; Fax (415) 554-4849

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

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SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and that City operations are open to the peoples' review. For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Sunshine Ordinance Task Force at 554-6083.

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING
and
AGENDA

Wednesday, August 14, 1997 at 1:30 p.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector

205. Alexander Inn
The Alexander Inn is appealing the estimated Hotel Tax prepayment required to be paid when it is greater than the actual tax collected.

III. Other Business

A. Discussion and possible approval of amendment of Revised Tax Collector Ruling 6A and 6B approved on July 29, 1997

C. Public Comment

401 Van Ness Avenue, Room 402, San Francisco, CA 94102
Telephone (415) 554-4851; Fax (415) 554-4849

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

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SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and that City operations are open to the peoples' review. For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Sunshine Ordinance Task Force at 554-6083.

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

STEVEN D. NELSON
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING
and
AGENDA

Friday, October 31, 1997 at 9:30 a.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector

206. Fog City Parking, Inc.

The taxpayer is appealing the Tax Collector audit of tax on transient occupancy of parking spaces for the period of January 1, 1993 - June 30, 1995 as erroneously stating gross receipts, number ofcars parked and exemptions.

207. 415 Parking Company, Inc.

The taxpayer is appealing the audit of tax on transit occupancy of parking spaces for the period of April 1, 1995 - June 30, 1996 as inaccurately stating the number of cars parked and including tax assessed against a separate company.

III. Other Business

401 VAN NESS AVENUE, ROOM 402, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4851; FAX (415) 554-4849

IV. Tax Administrator's Report

V. Adjournment

****

SUNSHINE ORDINANCE

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OFFICE OF THE

CITY ADMINISTRATOR

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MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING
and
AGENDA

Friday, December 5, 1997 at 9:30 a.m.
War Memorial
401 Van Ness Avenue, Room 410

Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector

Hearing and Possible Action on Application Number :

207. 415 Parking Company, Inc. (Continued from 10/31/97)

The taxpayer is appealing the audit of tax on transit occupancy of parking spaces for the period of april 1, 1995 - June 30, 1996 as inaccurately stating the number of cars parked and including tax assessed against a separate company.

III. Other Business

IV. Tax Administrator's Report

401 VAN NESS AVENUE, ROOM 402, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4851; FAX (415) 554-4849

V. Public Comment

VI. Adjournment

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SUNSHINE ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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BUSINESS TAX BOARD OF REVIEW

Meeting
Friday, December 5, 1997 at 9:30 a.m.
Room 410

TO ALL INTERESTED PARTIES:

Please be advised that the above-scheduled meeting of the Business Tax Board of Review is cancelled until further notice.

William Lee

William L. Lee, Chair

401 VAN NESS AVENUE, ROOM 402, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4851; FAX (415) 554-4849

DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

STEVEN D. NELSON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING
and
AGENDA

Friday, January 22, 1999 at 10:30 a.m.
City Hall
No. 1 Dr. Carlton B. Goodlet Place, Rm. 408
San Francisco, CA 94102

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Roll Call: William Lee, City Administrator/Chair
Ed Harrington, Controller
Doris Ward, Assessor

I. Applications for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending.

II. Appeals from Decision or Order of the Tax Collector

Hearing and Possible Action on Application Number :

207. 415 Parking Company, Inc. (continued from October 31, 1997)

Appeal of Tax Collector audit of tax on transient occupancy of parking spaces for the period April 1, 1995 through June 30, 1996 as inaccurately stating the number of cars parked and including tax assessed against a separate company.

401 VAN NESS AVENUE, ROOM 402, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4851; FAX (415) 554-4849

208. ESI Electronics,Inc.

Appeal of Tax Collector audit of tax on business and payroll expense for the period January 1, 1993 through December 31, 1995. ESI contends the Tax Collector failed to challenge its payroll exemption from 1995 and prior years and is requesting that the taxes through 1995 be forgiven.

209. LMX Properties, Inc.

Appeal of Tax Collector audit of tax on the occupancy of parking spaces for the period January 1, 1994 through December 31, 1996. LMX Properties, a commercial building owner, contends that it is not in the parking operation business but its tenants are charged for the parking spaces to compensate for the below market rent of the office spaces.

210. John Hancock Mutual Life Insurance Company ("Hancock")

Appeal of decision regarding refund of utility users tax. Hancock, an insurance company, contends that it is exempt from the utility user tax.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

****

SUNSHINE ORDINANCE

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

STEVEN D. NELSON
DIRECTOR

/99

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
5 FEBRUARY 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, FEBRUARY 5, 1999
IN ROOM 416, CITY HALL

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Kofo Domingo
Clerk, Tax Board of Review

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, February 5, 1999
Room 416, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. -

208 ESI Electronic, Inc.
Appeal of Tax Collector audit of tax on business and payroll expense for the period January 1, 1993 through December 31, 1995. ESI contends the Tax Collector failed to challenge its payroll exemption from 1995 and prior years and its requesting that the taxes through 1995 be forgiven.
(Continuation from the meeting held Friday January 22, 1999)

209 LMX Properties, Inc.
Appeal of Tax Collector audit of tax on the occupancy of parking spaces for the period January 1, 1994 through December 31, 1996. LMX properties, a commercial building owner, contends that it is not in the parking operation business but its tenants are charged for the parking space to compensate for the below market rent of the office spaces.
(Continuation from the meeting held Friday January 22, 1999)

210 John Hancock Mutual Life Insurance
Appeal of decision regarding refund of utility users tax. Hancock, an insurance company, contends that it is exempt from the utility user tax.
(Continuation from the meeting held Friday January 22, 1999)

III. Other Business
Approval of Regulations -
Regulation 102 - Garment Manufacturers' Tax Credit
Regulation 103 - New Jobs Tax Credit
Regulation 104 - Surplus Business Tax Revenue

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
FEBRUARY 19, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, FEBRUARY 19, 1999
IN ROOM 416, CITY HALL

Koto Domingo
Clerk, Tax Board of Review

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, February 19, 1999
Room 416, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. -

209 LMX Properties, Inc.
Appeal of Tax Collector audit of tax on the occupancy of parking spaces for the period January 1, 1994 through December 31, 1996. LMX properties, a commercial building owner, contends that it is not in the parking operation business but its tenants are charged for the parking space to compensate for the below market rent of the office spaces.
(Continuation from the meeting held Friday January 22, 1999)

210 John Hancock Mutual Life Insurance
Appeal of decision regarding refund of utility users tax. Hancock, an insurance company, contends that it is exempt from the utility user tax.
(Continuation from the meeting held Friday January 22, 1999)

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

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SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and that City operations are open to the peoples' review. For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Sunshine Ordinance Task Force at 554-6083.

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
MARCH 12, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, MARCH 12, 1999
IN ROOM 416, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 12, 1999
Room 416, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. -

211 California Public Employees Retirement System (CALPERS).
Appeal of decision regarding refund of utility users tax. CALPERS, a public retirement system, contends that it is exempt from the utility user tax.

212 Equitable Life Assurance Society of United States
Appeal of decision regarding refund of utility users tax. Equitable Life, an insurance company, contends that it is exempt from the utility user tax pursuant to the California Constitution, Art. XIII, Section 28.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
APRIL 23, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, APRIL 23, 1999
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, April 23, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 207 415 Parking Company
Appeal of decision on tax audit on transit occupancy of parking spaces for the period of April 1, 1995 - June 30, 1996, as inaccurately stating the number of cars parked and including tax assessed against a separate company.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

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SUNSHINE ORDINANCE

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BUSINESS TAX BOARD OF REVIEW

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Friday, April 23, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 207 415 Parking Company
Appeal of decision on tax audit on transit occupancy of parking spaces for the period of April 1, 1995 - June 30, 1996, as inaccurately stating the number of cars parked and including tax assessed against a separate company.

III. **Other Business**
Approval of Regulation - Telephone Users Tax

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

4/99

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JUNE 4, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JUNE 4, 1999
IN ROOM 408, CITY HALL

99-05-20A11:36 RCVD

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1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, June 4, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 213 Cobb's Comedy Inc.
Appeal of decision regarding reinstatement of 1995 and 1996 Business Exemption.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

****

SUNSHINE ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JUNE 4, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JUNE 4, 1999
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, June 4, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 213 Cobb's Comedy Inc.
Appeal of decision regarding reinstatement of 1995 and 1996 Business Exemption.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

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SUNSHINE ORDINANCE

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CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

/99

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JUNE 29, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
TUESDAY, JUNE 29, 1999
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, June 29, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 213 Cobb's Comedy Inc.
Appeal of decision regarding reinstatement of 1995 and 1996 Business Exemption.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JUNE 29, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
TUESDAY, JUNE 29, 1999
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, June 29, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 213 Cobb's Comedy Inc.
Appeal of decision regarding reinstatement of 1995 and 1996 Business Exemption.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
SEPTEMBER 3, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, SEPTEMBER 3, 1999
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, September 3, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

III. Appeals from Decision or Order of the Tax Collector

None Pending

IV. Other Business
Approval of Revised Regulation 105 – Telephone Users Tax

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
OCTOBER 22, 1999

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AT 10:00 A.M.
FRIDAY, OCTOBER 22, 1999
IN ROOM 408, CITY HALL

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Clerk, Tax Board of Review

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday October 22, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 226 Hearst Corporation
Hearst Corporation is appealing the Tax Collector's decision, regarding their claim for refund of business taxes and payroll taxes for the period 1996 through 1998.

Application No. - 227 Hearst Communication, Inc.
Hearst Communication, Inc., is appealing the Tax Collector's decision, regarding refund of business taxes and payroll taxes for the period 1996 through 1998.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
OCTOBER 29, 1999

THE BUSINESS TAX BOARD OF REVIEW
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AT 10:00 A.M.
FRIDAY, OCTOBER 29, 1999
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday October 29, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 228 Flying Dutchman Park, Inc.
Flying Dutchman Park, Inc. is appealing the Tax Collector's decision, to uphold a parking tax determination.

Application No. - 229 Tin Angel, Inc.
Tin Angel, Inc., is appealing the Tax Collector's decision, regarding refund of parking taxes for the period 1997 through 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

/99

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
DECEMBER 3, 1999

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, DECEMBER 3, 1999
IN ROOM 400, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, December 3, 1999
Room 400, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 230 Fremont Investors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. - 231 Fremont Investors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. - 232 Fremont Realty Capital, L.P.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 233 Fremont Partners, L.L.C
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 234 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 235 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 236 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 237 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 238 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 239 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 240 Fremont Properties, L.P.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 241 Fremont Properties, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 242 Fremont Partners, L.L.C
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1997 through December 31, 1997.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

****

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
DECEMBER 10, 1999

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FRIDAY, DECEMBER 10, 1999
IN ROOM 400, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, December 10, 1999
Room 400, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 228 Flying Dutchman Park, Inc.
Flying Dutchman Park, Inc. is appealing the Tax Collector's decision to uphold a parking tax determination.

Application No. – 229 Tin Angel, Inc.
Tin Angel Inc. is appealing the Tax Collector's decision, regarding refund of parking taxes for the period 1997 through 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

99

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
DECEMBER 17, 1999

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FRIDAY, DECEMBER 17, 1999
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, December 17, 1999
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 230 Fremont Investors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

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Application No. – 234 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

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Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 240 Fremont Properties, L.P.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 241 Fremont Properties, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 242 Fremont Partners, L.L.C
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1997 through December 31, 1997.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment ,

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor
WILLIAM L. LEE
City Administrator

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JANUARY 3, 2000

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THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
MONDAY JANUARY 3, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Monday January 3, 2000
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 230 Fremont Investors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. - 231 Fremont Investors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. - 232 Fremont Realty Capital, L.P.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 233 Fremont Partners, L.L.C
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 234 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 235 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 236 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 237 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 238 Fremont Group, LLC
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 239 Fremont Investment Advisors, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 240 Fremont Properties, L.P.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 241 Fremont Properties, Inc.
Fremont group is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 242 Fremont Partners, L.L.C
Fremont group is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1997 through December 31, 1997.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JANUARY 28, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JANUARY 28, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

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TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, January 28, 2000
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No – 228 Flying Dutchman Park, Inc.
Flying Dutchman Park, Inc. is appealing the Tax Collector's decision to uphold a parking tax determination.

Application No. - 229 Tin Angel Inc.
Tin Angel Incl. Is appealing the Tax collector's decision, regarding refund of parking taxes for the period 1997 through 1999.

Application No. – 243 Enterprise Rent A Car Leasing
Fremont group is appealing the Tax Collector's decision, regarding refund of gross receipts taxes for the period January 1, 1996 through December 31, 1998.

III. Other Business

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

AMENDMENT

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JANUARY 28, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JANUARY 28, 2000
IN ROOM 408, CITY HALL

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Telephone (415) 554-4852; Fax (415) 554-4849

AMENDED AGENDA

BUSINESS TAX BOARD OF REVIEW

Tuesday, January 28, 2000
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Adoption of Findings

Application No. 228 – Flying Dutchman Park, Inc.

Discussion and adoption of findings; hearing held December 10, 1999

Application No. 229 – Tin Angel, Inc.

Discussion and adoption of findings; hearing held December 10, 1999

III. Appeals from Decision or Order of the Tax Collector

Application No. 243 – Enterprise Rent-A-Car Leasing

Hearing and decision on Enterprise's appeal from the Tax Collector's decision denying a request for refund of gross receipts taxes for the period January 1, 1996 through December 31, 1998

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
MARCH 3, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, MARCH 3, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 3, 2000
Room 408, City Hall
10:00 A.M.

I. Application for Extension of Time in Excess of 60 days for making Returns or Payment of Tax

None Pending

II. Appeals from Decision or Order of the Tax Collector

Application No. - 214 Bechtel Construction Company
Bechtel Construction Company, an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 215 Bechtel Construction Operations, Inc.
Bechtel Construction Company Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 216 Bechtel Corporation
Bechtel Corporation, an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 217 Bechtel Enterprises, Inc.
Bechtel Enterprises, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 218 Bechtel Environmental, Inc.
Bechtel Environmental, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 219 Bechtel Group, Inc.
Bechtel Group, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

ApplicationNo. - 220 Bechtel National, Inc.
Bechtel National, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 221 Bechtel Power Corporation
Bechtel Power Corporation, an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 222 Bechtel Software, Inc.
Bechtel Software, Inc. an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1996.

Application No. - 223 Genuity, Inc.
Genuity, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1997.

Application No. - 224 Panther Creek Leasing, Inc.
Panther Creek Leasing, Inc., an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1997.

Application No. - 225 Bechtel Financial Services Inc.
Bechtel Construction Company, an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 273 PMB Engineering Inc.
PMB Engineering Inc., an engineering company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. - 217 Bechtel Infrastructure Corporation
Bechtel Infrastructure Corporation, an engineering and construction company, is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through August 31, 1999.

III. Other Business
- Changes in Bylaws and Hearing Procedures (see attached)

IV. Tax Administrator's Report

V. Public comment

VI. Adjournment

BUSINESS TAX BOARD OF REVIEW

HEARING PROCEDURES

I. Request for Appeal

A. The hearing process begins with the filing of a Request for an Appeal. The request must be filed within fifteen (15) days after the Tax Collector has notified the taxpayer of the denial of a petition for redetermination or within thirty (30) days after the Tax Collector has notified the taxpayer of the denial of a petition for refund.

B. The request shall be accompanied by a written statement of the basis for the appeal and a list of the witnesses and documents, if any, that the taxpayer will present at the hearing. The statement shall not exceed ten double-spaced pages. The statement shall also include a set of proposed findings.

C. The Board shall schedule a hearing no sooner than four weeks after the request is filed.

D. The taxpayer is entitled to a one-month continuance of the hearing as a matter of right, if a written request is submitted to the Board at least two weeks prior to the hearing. Further and additional continuances shall be granted at the discretion of the Chair of the Board.

II. Tax Collector's Response

A. No later than two weeks prior to the hearing, the Tax Collector may file a written response to the taxpayer's statement and any other information the Tax Collector deems relevant. The response shall not exceed ten double-spaced pages. The response shall include a list of the witnesses and documents, if any, that the Tax Collector will present at the hearing. The response shall also include a set of proposed findings.

III. Presentation of the Case

A. The taxpayer and the Tax Collector may appear through their designated representatives.

B. Witnesses shall be sworn by the Secretary of the Board before testifying.

C. Witnesses shall not be allowed to testify unless a written summary of their testimony is submitted one week prior to the hearing, including a statement of the witness' competency to offer the testimony and an explanation of the significance of the evidence. Documentary evidence shall not be accepted unless submitted one week prior to the hearing, accompanied by a declaration from a competent party identifying, authenticating, and explaining the significance of the evidence. The Chair of the Board in his or her discretion may waive this rule in whole or in part for good cause shown.

D. The taxpayer has the burden of proof and shall speak first. The taxpayer and the Tax Collector's representative shall each have fifteen (7) minutes to present their case in chief, including the presentation of witnesses. The parties may request, and the Chair of the Board in his or her discretion may grant, additional time to the parties if the matter is complex or public comment has been extensive and the party wishes to respond.

B. There shall be no cross-examination of witnesses as a matter of right, but the opposing party may propose questions for adverse witnesses through the Chair of the Board.

IV. Questions from the Board

A. After each side has presented its case in chief, the Chair of the Board may entertain questions for the parties from the Board members.

V. Rebuttal

A. After the Board members have concluded their questions, the taxpayer and the Tax Collector shall each have three (3) minutes to present their rebuttal, if any. The taxpayer shall speak first.

VI. Deliberations

A. After each side has presented its rebuttal, if any, the Chair of the Board may entertain final questions for the parties from the Board members.

B. The Board members shall then conduct their deliberations and, in their discretion, introduce and adopt any motions to dispose of the case.

VII. Findings

A. If the Board votes to reject the appeal, in whole or in part, the Secretary of the Board, with the assistance of the City Attorney, shall prepare findings. The findings may be considered and adopted by the Board at the same meeting or at a subsequent meeting. The Board's decision shall take effect fifteen (15) days after the adoption of findings.

VIII. Miscellaneous

A. The parties shall provide an original and five copies of all documents and written materials submitted to the Board.

B. The Tax Collector shall provide a copy of these hearing procedures to the affected taxpayer when the Tax Collector takes action on any petition for redetermination or petition for refund.

(Authority: SF Business and Tax Regulations Code §§ 6.13-4, 6.14-2, 6.15-3.)

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
MARCH 10, 2000

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THE BUSINESS TAX BOARD OF REVIEW
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A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, MARCH 10, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 10, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 255 Pacific Telesis Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 256 Pacific Telesis Legal Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 257 Pacific Bell
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 258 Pacific Bell Information Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 259 Pacific Internet Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 260 Pacific Bell Directory
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 261 Pacific Bell Wireless (Successor to Pacific Bell Mobile Services)
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 268 Pacific Gas & Electric Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 269 PG&E Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 270 PG&E Generating Company (formerly known as U.S. Generating Company)
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 271 PG&E Energy Services Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 272 PG&E Enterprises
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

AMENDED NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
MARCH 10, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, MARCH 10, 2000
IN ROOM 408, CITY HALL

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Telephone (415) 554-4852; Fax (415) 554-4849

AMENDED AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 10, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 255 Pacific Telesis Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 256 Pacific Telesis Legal Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 257 Pacific Bell
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 258 Pacific Bell Information Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 259 Pacific Internet Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 260 Pacific Bell Directory
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 261 Pacific Bell Wireless (Successor to Pacific Bell Mobile Services)
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 268 Pacific Gas & Electric Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 269 PG&E Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 270 PG&E Generating Company (formerly known as U.S. Generating Company)
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 271 PG&E Energy Services Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 272 PG&E Enterprises
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 246 Signature Network, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 253 Chevron Corporation.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1999.

Application No. – 266 Levi Strauss & Co/ Levi Strauss Associates, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 267 Hewlett Packard.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1999.

Application No. – 251 Safeway, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1995, January 1, 1995 through December 31, 1999 and business expense tax from January 1, 1998 through December 31, 1999.

Application No. – 265 Atlantic Richfield Company.
Is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 264 Prestige Stations, Inc.
Is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 254 Union Pacific Railroad Company (formerly known as Southern Pacific Transportation Co.)
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 252 Whitmire Distribution Corporation.
Is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 262 Xerox Corporation.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 274 Charles Schwarb & Co. Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 275 Charles Schwarb Investment Management, Inc.
Is appealing the Tax Collector's decision, regarding refund of business expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 278 The Nieman Marcus Group.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
MARCH 31, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, MARCH 31, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, March 31, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 280 The Hearst Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 281 Hearst Communications, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

III. Other Business
- Changes in Bylaws and Hearing Procedures (See Attached)

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

BUSINESS TAX BOARD OF REVIEW

HEARING PROCEDURES

I. Request for Appeal

A. The hearing process begins with the filing of a Request for an Appeal. The request must be filed within fifteen (15) days after the Tax Collector has notified the taxpayer of the denial of a petition for redetermination or within thirty (30) days after the Tax Collector has notified the taxpayer of the denial of a petition for refund.

B. The request shall be accompanied by a written statement of the basis for the appeal and a list of the witnesses and documents, if any, that the taxpayer will present at the hearing. The statement shall not exceed ten double-spaced pages. The statement shall also include a set of proposed findings.

C. The Board shall schedule a hearing no sooner than four weeks after the request is filed.

D. The taxpayer is entitled to a one-month continuance of the hearing as a matter of right, if a written request is submitted to the Board at least two weeks prior to the hearing. Further and additional continuances shall be granted at the discretion of the Chair of the Board.

II. Tax Collector's Response

A. No later than two weeks prior to the hearing, the Tax Collector may file a written response to the taxpayer's statement and any other information the Tax Collector deems relevant. The response shall not exceed ten double-spaced pages. The response shall include a list of the witnesses and documents, if any, that the Tax Collector will present at the hearing. The response shall also include a set of proposed findings.

III. Presentation of the Case

A. The taxpayer and the Tax Collector may appear through their designated representatives.

B. Witnesses shall be sworn by the Secretary of the Board before testifying.

C. Witnesses shall not be allowed to testify unless a written summary of their testimony is submitted one week prior to the hearing, including a statement of the witness' competency to offer the testimony and an explanation of the significance of the evidence. Documentary evidence shall not be accepted unless submitted one week prior to the hearing, accompanied by a declaration from a competent party identifying, authenticating, and explaining the significance of the evidence. The Chair of the Board in his or her discretion may waive this rule in whole or in part for good cause shown.

D. The taxpayer has the burden of proof and shall speak first. The taxpayer and the Tax Collector's representative shall each have fifteen (7) minutes to present their case in chief, including the presentation of witnesses. The parties may request, and the Chair of the Board in his or her discretion may grant, additional time to the parties if the matter is complex or public comment has been extensive and the party wishes to respond.

B. There shall be no cross-examination of witnesses as a matter of right, but the opposing party may propose questions for adverse witnesses through the Chair of the Board.

IV. Questions from the Board

A. After each side has presented its case in chief, the Chair of the Board may entertain questions for the parties from the Board members.

V. Rebuttal

A. After the Board members have concluded their questions, the taxpayer and the Tax Collector shall each have three (3) minutes to present their rebuttal, if any. The taxpayer shall speak first.

VI. Deliberations

A. After each side has presented its rebuttal, if any, the Chair of the Board may entertain final questions for the parties from the Board members.

B. The Board members shall then conduct their deliberations and, in their discretion, introduce and adopt any motions to dispose of the case.

VII. Findings

A. If the Board votes to reject the appeal, in whole or in part, the Secretary of the Board, with the assistance of the City Attorney, shall prepare findings. The findings may be considered and adopted by the Board at the same meeting or at a subsequent meeting. The Board's decision shall take effect fifteen (15) days after the adoption of findings.

VIII. Miscellaneous

A. The parties shall provide an original and five copies of all documents and written materials submitted to the Board.

B. The Tax Collector shall provide a copy of these hearing procedures to the affected taxpayer when the Tax Collector takes action on any petition for redetermination or petition for refund.

(Authority: SF Business and Tax Regulations Code §§ 6.13-4, 6.14-2, 6.15-3.)

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
APRIL 7, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, APRIL 7, 2000
IN ROOM 408, CITY HALL

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Clerk, Tax Board of Review

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Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, April 7, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 250 Law Office of Patrick Catalano
Is appealing the Tax Collector's decision, regarding Business/Payroll tax audit deficiency for the period January 1, 1993 through December 31, 1995.

Application No. – 263 TMS Assests California, Inc.
Is appealing the Tax Collector's decision, regarding audit deficiency determination for the period January 1, 1996 through December 31, 1997.

Application No. – 277 KGO-AM Radio
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 279 International Business Machines
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through September 30, 1999.

Application No. – 247 Federated Systems Group, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through June 30, 1999.

Application No. – 248 Nordstrom, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1997.

Application No. – 249 Broadway Stores, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through June 30, 1999.

Application No. – 293 Macy's. Com, Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through June 30, 1999.

Application No. – 294 Macy's West Inc.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through September 30, 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, April 17, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

None pending

III. Other Business
Changes in Bylaws and Hearing Procedures. (See Attached)

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

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DEPARTMENT OF

ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
APRIL 21, 2000

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THE BUSINESS TAX BOARD OF REVIEW
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AT 10:00 A.M.
FRIDAY, APRIL 21, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, April 21, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

None pending

III. Other Business
Changes in Bylaws and Hearing Procedures.

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JUNE 2, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JUNE 2, 2000
IN ROOM 408, CITY HALL

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, June 2, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 299 Hearst Communications Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through March 31, 1999.

Application No. – 300 San Francisco Baseball Associates, L.P.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 301 San Francisco Baseball Associates, L.P.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 302 China Basin Ballpark Co. LLC
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 317 URS Corporation.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1996.

Application No. – 318 URS Corporation.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 319 URS Corporation.

Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 320 URS Greiner Woodward-Clyde, Inc. – CA
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1997.

Application No. – 321 URS Greiner Woodward-Clyde, Inc. – CA
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1998 through December 31, 1998.

Application No. – 322 Hearst Communications Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period September 1, 1999 through December 31, 1999.

Application No. – 295 Charles Schwab & Co. Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 296 Chaarles Schwab Investment Mgmt Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 303 Signatures Network, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 304 Charles Schwab & Co. Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 305 Charles Schwab Investment Management Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 306 Safeway, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 307 Pacific Telesis Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 308 Pacific Bell
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 309 Xerox Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 310 Pacific Bell Information Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 311 PG&E Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 312 PG&E Generating Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 313 Union Pacific Railroad
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 314 The Neiman Marcus Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 315 Pacific Bell Wireless
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 316 Pacific Bell Internet Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 323 Pacific Bell Wireless
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 324 Charles Schwarb Investment Management Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 325 Pacific Bell
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 326 Pacific Bell Information Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 327 Pacific Bell Internet Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 328 Pacific Telesis Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 329 Chevron Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 330 Eastman Kodak Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 331 Xerox Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 332 PG&E Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 333 PG&E Generating Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 334 PG&E Energy Services
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 335 Pacific Gas and Electric Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

III. Other Business
- Changes in Bylaws and Hearing Procedures

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
JULY 28, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, JULY 28, 2000
IN ROOM 408, CITY HALL

Kofo Domingo
Clerk, Tax Board of Review

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AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, July 28, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Ann Carey, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 297 Everyday, Inc.
Is appealing the Tax Collector's decision, regarding a deficiency determination business and payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 336 Walgreen Co.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 362 555 California Street Partners.
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 363 Shorenstein Construction Co. LP
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1998 through December 31, 1999.

Application No. – 364 425 Market Street Associates.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 365 One California Street Partners.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 366 Shorenstein Management.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 367 333 Market Street Associates
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999

Application No. – 368 Russ Building Partnership
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 369 50 Fremont Center Partners.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 370 Shorenstein Company, L.P.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 371 50 California Street Associates.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 372 45 Fremont Street Associates
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 373 Main and Mission Associates
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 374 Shorenstein Realty Investors.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 375 Shorenstein Realty Services. L.P..
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 398 Walgreens Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period October 1, 1999 through December 31, 1999.

Application No. – 397 Nordstrom, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 416 Costco.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 420 Macy's . Com.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period July 1, 1999 through December 31, 1999.

Application No. – 421 Macy's West, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 419 Federated Western Properties
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period July 1, 1999 through December 31, 1999.

Application No. – 422 Federated Systems Group
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period July 1, 1999 through December 31, 1999.

Application No. – 381 San Francisco Baseball Association.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 382 China Basin Ballpark Company LLC
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 383 Salomon Smith Barney, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1998.

Application No. – 384 Salomon Smith Barney, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 400 Pillsbury Madison & Sutro LLP
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1998.

Application No. – 401 Pillsbury Madison & Sutro LLP
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 402 URS Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 403 URS Greiner Woodward Clyde, Inc..
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 404 Hearst Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 405 Hearst Communications, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 406 Hearst Communications Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 414 McKesson Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1998.

Application No. – 415 McKesson Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 417 International Business Machines
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 418 International Business Machines
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1998.

III. Other Business
- Changes in Bylaws and Hearing Procedures

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

[Draft -- with amendments approved at 6/2/00 meeting]

BUSINESS TAX BOARD OF REVIEW

HEARING PROCEDURES

I. Request for Appeal

A. The hearing process begins with the filing of a Request for an Appeal. The time within which an appeal may be timely filed depends upon the nature of the appeal. An appeal to review a Tax Collector's decision on a petition for redetermination shall be filed with the Board within fifteen (15) days from the date the decision was served on the taxpayer. An appeal to review a Tax Collector's decision denying, in whole or in part, a claim for refund, shall be filed with the Board within thirty (30) days from the date the notice of denial of the claim was served on the taxpayer. In both instances, the service date from which these time periods commence to run is the date the Tax Collector's notice was placed in the mail or personally served on the taxpayer.

B. The request shall be accompanied by a written statement of all legal and factual bases for the appeal and a list of the witnesses and documents, if any, that the taxpayer will present at the hearing. The statement shall not exceed ten double-spaced pages. At the same time these materials are filed with the Board, the taxpayer shall provide the Tax Collector with copies by hand-delivery or first class mail.

C. The Board shall schedule a hearing no sooner than thirty (30) days after the request is filed.

D. Either party is entitled to one thirty (30) day continuance of the hearing as a matter of right, if a written request is submitted to the Board at least fifteen (15) days prior to the hearing. Further and additional continuances shall be granted at the discretion of the Chair of the Board.

II. Tax Collector's Response

A. No later than fifteen (15) days prior to the hearing, the Tax Collector shall file a written response to the taxpayer's statement and any other information the Tax Collector deems relevant. The response shall not exceed ten double-spaced pages. The response shall include a list of the witnesses and documents, if any, that the Tax Collector will present at the hearing. The response shall also

include a set of proposed findings. The Tax Collector shall provide the taxpayer with a copy of all documents at the same time they are filed with the Board.

III. Presentation of the Case

A. The taxpayer and the Tax Collector may appear through their designated representatives.

B. Witnesses shall be sworn by the Secretary of the Board before testifying.

C. Witnesses shall not be allowed to testify unless a written summary of their testimony is submitted seven (7) days prior to the hearing, including a statement of the witness' competency to offer the testimony and an explanation of the significance of the evidence. Documentary evidence shall not be accepted unless submitted seven (7) days prior to the hearing, accompanied by a declaration from a competent party identifying, authenticating, and explaining the significance of the evidence. The Chair of the Board in his or her discretion may waive this rule in whole or in part for good cause shown.

Either party may present rebuttal testimony and documentary evidence not subject to the pre-hearing submission requirements.

D. The taxpayer has the burden of proof and shall speak first, following a brief introduction of the case by the Tax Collector. The taxpayer and the Tax Collector's representative shall each have fifteen (15) minutes to present their case in chief, including the presentation of witnesses. The parties may request, and the Chair of the Board in his or her discretion may grant, additional time to the parties if the matter is complex.

E. There shall be no cross-examination of witnesses as a matter of right, but the opposing party may propose questions for adverse witnesses through the Chair of the Board.

IV. Questions from the Board

A. After each party has presented its case in chief, the Chair of the Board may entertain questions for the parties from the Board members.

V. Rebuttal

A. After the Board members have concluded their questions, the taxpayer and the Tax Collector shall each have three (3) minutes to present their rebuttal, if any. The taxpayer shall speak first.

B. After each party has presented its rebuttal, if any, the Chair of the Board may entertain final questions for the parties from the Board members.

VI. Deliberations

A. The taxpayer and the Tax Collector shall submit and exchange proposed findings in writing prior to the Board's final deliberations. The Chair of the Board may waive this requirement in whole or in part.

B. The Board members shall then conduct their deliberations and, in their discretion, introduce and adopt any motions to dispose of the case.

VII. Findings

A. If the Board votes to reject the appeal, in whole or in part, the Secretary of the Board, with the assistance of the Deputy City Attorney advising the Board, shall prepare findings within thirty (30) days of the Board's initial decision. The findings may be considered and adopted by the Board at the same meeting or at a subsequent meeting. The Board's decision shall become final fifteen (15) days after service of the notice of ruling pursuant to Section 6.14-2 of the San Francisco Business and Tax Regulations Code.

VIII. Miscellaneous

A. The parties shall provide an original and five copies of all documents and written materials submitted to the Board.

B. The Tax Collector shall provide a copy of these hearing procedures to the affected taxpayer when the Tax Collector takes action on any petition for redetermination or claim for refund.

C. The Board may, in its sole discretion, consolidate hearings where multiple applications predominantly involve common issues of law or fact.

D. These hearing procedures are not intended to supersede or countermand any constitutional provisions, statutes, or ordinances. In the event of any conflict between these procedures and any constitutional provisions, statutes, or ordinances, the latter shall control.

E. In the interests of justice, the Board (or its designee) may waive any provision of these procedures and excuse noncompliance, so long as no constitutional provision, statute, or ordinance is violated.

(Authority: SF Business and Tax Regulations Code §§ 6.13-4, 6.14-2, 6.15-3.)

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
AUGUST 18, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, AUGUST 18, 2000
IN ROOM 408, CITY HALL

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TELEPHONE (415) 554-4852; FAX (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, August 18, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Matthew Hymel, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 337 EOP – 301 Howard Street
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1998 through December 31, 1999.

Application No. – 339 EOP One Market Street
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 343 EOP 60 Spear Street.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 344 Pacific Gas and Electric Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through December 31, 2000.

Application No. – 345 PG&E Generating Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 346 PG&E Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 347 EOP Mission Street
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1999.

Application No. – 350 EOP 580 California Street.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 354 EOP Maritime
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1997 through December 31, 1999

Application No. – 368 Russ Building Partnership
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 357 Levi-Strauss & Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 358 Safeway Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 359 Pacific Bell Directory.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 360 Prestige Stations, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 361 Atlantic Richfield Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 380 Hewlett-Packard Company
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 385 Bechtel Infrastructure Corp
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 386 Bechtel Environmental Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 387 Bechtel Financing Services, LLC
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 388 Bechtel Group Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 389 Bechtel National, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 390 Bechtel Corp.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 391 Bechtel Enterprises Holding, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 392 Bechtel Enterprises, Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 393 Bechtel Construction Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 394 Bechtel Personnel & Oper. Serv
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 395 Bechtel Power Corp
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 396 Bechtel Construction Operations Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 399 Chevron Corporation
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

/00

NOTICE OF MEETING
BUSINESS TAX BOARD OF REVIEW
SEPTEMBER 29, 2000

THE BUSINESS TAX BOARD OF REVIEW
WILL HOLD
A MEETING BEGINNING
AT 10:00 A.M.
FRIDAY, SEPTEMBER 29, 2000
IN ROOM 408, CITY HALL

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Kofo Domingo
Clerk, Tax Board of Review

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

AGENDA

BUSINESS TAX BOARD OF REVIEW

Friday, September 29, 2000
Room 408, City Hall
10:00 A.M.

Roll Call: William Lee, City Administrator
Vern Walton, Assessor's Office
Matthew Hymel, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

Application No. – 250 Law Office of Patrick Catalano
Is appealing the Tax Collector's decision, regarding business/payroll tax audit deficiency assessed for taxes for the period January 1, 1993 through December 31, 1995.

Application No. – 277 KGO-AM Radio
Is appealing the Tax Collector's decision, regarding refund of payroll expense taxes for the period January 1, 1995 through December 31, 1998.

Application No. – 353 Ross & Palenchar
Is appealing the Tax Collector's decision, regarding denial of penalty waiver and petition for redetermination on taxes for the period January 1, 1998 through December 31, 1999.

Application No. – 341 Bay TV Joint Venture
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through December 31, 1999.

Application No. – 376 Bay TV Joint Venture
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 342 Nordstrom Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 348 Walgreen's Inc.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 351 Federated Western Properties
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 338 Chronicle Publishing Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1999 through March 31, 2000.

Application No. – 340 Chronicle Broadcasting Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1999.

Application No. – 356 San Francisco Baseball Association
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

Application No. – 377 Chronicle Broadcasting Co.
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 378 Chronicle Publishing Co
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 1996 through December 31, 1998.

Application No. – 423 Pillsbury, Madison & Sutro
Is appealing the Tax Collector's decision, regarding refund of business and payroll expense taxes for the period January 1, 2000 through March 31, 2000.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

ACCESSIBLE MEETING POLICY

Accessible seating for persons with disabilities (including those using wheelchairs) will be available.

Upon request, American Sign Language interpreters and/or sound enhancement systems will be available. Please contact Kofo Domingo at (415) 554-4856 at least 72 hours prior to the meeting. Late requests will be honored if possible.

Upon request, minutes of meetings are available in alternative formats. If you require the use of a reader during a meeting, please contact Kofo Domingo at (415) 554-4856 at least 72 hours prior to the meeting.
Late requests will be honored if possible.

Individuals with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities may call Kofo Domingo at (415) 554-4856 to discuss meeting accessibility. In order to assist the City's efforts to accommodate such people, attendees at public meetings are reminded that other attendees may be sensitive to various chemical based products. Please help the City to accommodate these individuals.

The closest accessible BART station is located in the Civic Center at Market and Eight Streets. Accessible MUNI lines serving this location are Nos. 42 and 90. For information about MUNI accessible services, call 415-923-6142.

Accessible parking is available at the following locations: two (2) designated blue curb spaces on the southwest corner of McAllister Street at Van Ness Avenue; and the Performing Arts Garage (entrance on Grove Street between Franklin and Gough Streets, immediately behind the San Francisco War Memorial and Performing Arts Center).

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty to serve the public, reaching its decisions in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and that City operations are open to the people's review. For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Donna Hall, Administrator by mail to Sunshine Ordinance Task Force, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 234, by phone at (415) 554-7724, by fax at (415) 554-5163 or by e-mail at Donna_Hall@ci.sf.ca.us
Citizens interested in obtaining a copy of the Sunshine Ordinance can request a copy from Ms. Donna Hall or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.amlegal.com/sanfran/viewcode.htm

SAN FRANCISCO LOBBYIST ORDINANCE

Attention: Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Admin. Code 16.520-16.534] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 1390 Market Street, Suite 701, San Francisco, CA 94102, telephone (415) 554-9510, fax (415) 703-0121 and web site http://www.ci.sf.ca.us/ethics/

OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, April 13, 2001 at 2:00 p.m.
City Hall, Room 408

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Roll Call: William L. Lee, City Administrator
James Janette, Assessor's Office
Matthew Hymel, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

277. KGO-FM Radio, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1995 through December 31, 1998.

432. Macy's West
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

433. **Macy's.com**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

434. **Federated Western Properties**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

435. **Federated Systems Group, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January1, 2000 through June 30, 2000.

437. **Southern Wine and Spirits of America, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1997 through December 31, 1999.

457. **Walgreen's Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

459. **Nordstrom, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

460. **Macy's West, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

461. **Federated Western Properties**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

463. **Shorenstein Realty Investors**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

464. **555 California Street Partners**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

465. **Shorenstein Realty Services, LP**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

466. **50 Fremont Center Partners**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

467. **Shorenstein Company, LP**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

468. **333 Market Street Associates**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

469. **50 California Street Associates**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through March 31, 2000.

481. **Walgreens's Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

483. **ABM Industries, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

484. **Textainer Equipment Management**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

485. **ABM Janitorial**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

486. **COSTCO**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Donna Hall, Clerk
Sunshine Ordinance Task Force
554-5184

Copies of the Sunshine Ordinance can be obtained from the Clerk of the Sunshine Task Force, the San Francisco Public Library and on the City's website at www.ci.sf.ca.us.

DISABILITY ACCESS

City Hall is between Grove and McAllister Streets and is wheelchair accessible. The closest BART and MUNI Metro Station is Civic Center, about three blocks away. Accessible MUNI lines nearest City Hall are: 42 Downtown Loop, 49 Van Ness-Mission and F-Market & MUNI Metro (Civic Center Station).

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LOBBYIST ORDINANCE

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For more information about the Lobbyist Ordinance, contact the Ethics Commission at 1390 Market Street, Suite 701, San Francisco, CA 94102, (415) 554-9510, FAX (415) 703-1021, or visit its website at **http://www.ci.sf.ca.us.**

OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

NOTICE OF CANCELLED MEETING

BUSINESS TAX BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, April 13, 2001, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 408, City Hall, San Francisco California, has been cancelled.

Jill Lerner, Clerk

POSTED: April 12, 2001

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OFFICE OF THE

CITY ADMINISTRATOR

/ILLIE L. BROWN, JR.
AYOR

/ILLIAM L. LEE
ITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, May 11, 2001 at 2:00 p.m.
City Hall, Room 408

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Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

250. Law Offices of Patrick E. Catalano
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1993 to December 31, 1995.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Sunshine Ordinance Task Force
554-5184

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF CANCELLED MEETING

BUSINESS TAX BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, May 11, 2001, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 408, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, August 10, 2001 at 2:00 p.m.
City Hall, Room 408

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Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

250. Law Offices of Patrick E. Catalano
The taxpayer is appealing the Tax Collector's decision regarding Business/Payroll tax audit deficiency for the period January 1, 1993 to December 31, 1995.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

462. Greystone Hospitality San Francisco Corp.
The taxpayer is appealing th Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1997 through December 31, 1999.

482. Winstar Wireless, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1998 through December 31, 1999.

496. Determined Productions, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

497. LangTech Technology
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

498. Physician's Choice Medical Group
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1997 through December 31, 1999.

500. Waiters on Wheels Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1996 through December 31, 1999.

501. Monday Technology Solutions, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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554-5184

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LOBBYIST ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

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NOTICE OF MEETING

and

AGENDA

Friday, September 14, 2001 at 2:00 p.m.
City Hall, Room 408

Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

462. **Greystone Hospitality San Francisco Corp.**
The taxpayer is appealing the Tax Collector's decision regarding business and payroll tax audit for the period January 1, 1997 through December 31, 1999.

496. **Determined Productions, Inc.**
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

497. Physician's Choice Medical Group
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1997 through December 31, 1999.

501. Monday Technology Solutions, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

523. Tom Lam, dba Lam & Central, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1998 through December 31, 1999.

550. King Security Services, Inc.
The taxpayer is appealing is the Tax Collector's decision regarding New Jobs Tax Credit for the period January 1, 1996 through December 31, 1999.

III. Other Business

IV. Tax Administrator's Report

V. Public Comment

VI. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Sunshine Ordinance Task Force
554-5184

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OFFICE OF THE

CITY ADMINISTRATOR

ILLIE L. BROWN, JR.
AYOR

ILLIAM L. LEE
TY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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Friday, October 12, 2001 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

497. LangTech Technology
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

499. GMAC Commercial Mortgage Corp.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

500. Waiters on Wheels, Inc.
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1996 through December 31, 1999.

532. Robyn Castano, dba Hostess Helpers
The taxpayer is appealing the Tax Collector's decision regarding refund of business and payroll taxes for the period January 1, 1997 through December 31, 1999.

III. Adoption of Findings

250. Law Offices of Patrick E. Catalano

462. Greystone Hospitality San Francisco Corp.

496. Determined Productions Inc.

501. Monday Technology Solutions, Inc.

IV. Other Business

Proposed adoption of Rules of Procedure for hearings on Appeals of Administrative Citations

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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OFFICE OF THE
CITY ADMINISTRATOR

ILLIE L. BROWN, JR.
YOR

ILLIAM L. LEE
TY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

DOCUMENTS DEPT.
OCT 26 2001
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Friday, November 9, 2001 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

499. GMAC Commercial Mtg. Corp.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

550. King Security Services, Inc.
The taxpayer is appealing the Tax Collector's decision regarding New Jobs Tax Credit for the period January 1, 1996 through December 31, 1999.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

556. 42nd & Geary Partners, LP
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1999 through December 31, 1999.

557. Betsy Lieberman
The taxpayer is appealing the Tax Collector's decision regarding a refund of the registration fees for the period January 1, 1997 through December 31, 1998.

III. Adoption of Findings

497. Langtech Technology

500. Waiters on Wheels, Inc.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Donna Hall, Clerk
Sunshine Ordinance Task Force
554-5184

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LOBBYIST ORDINANCE

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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Friday, December 14, 2001 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Matthew Hymel, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

There are no cases scheduled.

III. Adoption of Findings

499. GMAC Commercial Mortgage Corp.

550. King Security Services, Inc.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

556. 42nd & Geary Partners, LP

557. Betsy Lieberman

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF CANCELLED MEETING

BUSINESS TAX BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, December 14, 2001, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

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TELEPHONE (415) 554-4852; FAX (415) 554-4849

OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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JAN 25 2002

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

01-25-02A10:41 RCVD

Friday, February 8, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

432. Macy's West.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

433. Macy's.com
The taxpayer is appealing the Tax Collector's decision regarding New Jobs Tax Credit for the period January 1, 2000 through June 30,2000.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
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434. Federated Western Properties, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

435. Federated Systems Group, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 2000 through June 30, 2000.

460. Macy's West, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

461. Federated Western Properties, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period July 1, 2000 through September 30, 2000.

505. Macy's West, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period October 1, 2000 through December 31, 2000.

506. Federated Systems Group, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period July 1, 2000 through December 31, 2000.

507. Federated Western Properties, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period October 1, 2000 through December 31, 2000.

508. Macy's.com, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period July 1, 2000 through December 31, 2000.

531. Desktop Products, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1997 to June 30, 1998.

554. Hersh & Hersh, CP
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1998 through December 31, 2000.

III. Adoption of Findings

499. GMAC Commercial Mortgage Corporation
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

550. King Security
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

555. 42nd & Geary Partners
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

557. Betsy Lieberman
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

02-07-02A09:38 RCVD

NOTICE OF MEETING

and

AGENDA

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Friday, February 8, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

432. Macy's West
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period April 1, 2000 through June 30, 2000.

433. Macy's.com
The taxpayer is appealing the Tax Collector's decision regarding a refund for the period January 1, 2000 through June 30,2000.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
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531. Desktop Products, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1997 to June 30, 1998.

554. Hersh & Hersh, CP
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1998 through December 31, 2000.

III. Adoption of Findings

499. GMAC Commercial Mortgage Corporation
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

550. King Security
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

556. 42nd & Geary Partners
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

557. Betsy Lieberman
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

03-05-02A10:50 RCVD

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MAR - 5 2002
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Friday, March 8, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

531. Desktop Products, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1997 through June 30, 1998.

554. Hersh & Hersh, CP
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1998 through December 31, 2000.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

558. British Motor Cars Distributors, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January1, 1995 through December 31, 1999.

559. Tendo Communications
The taxpayer is appealing the Tax Collector's decision regarding New Jobs Tax Credit for the period January 1, 1999 through December 31, 1999.

561. Seneca Capital Management, LLC
The taxpayer is appealing the Tax Collector's decision regarding New Jobs Tax Credit for the period January 1, 2000 through December 31, 2000.

III. Adoption of Findings

432. Macy's West
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's February 8, 2002 hearing and decision on this Application.

433. Macy's.com
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's February 8, 2002 hearing and decision on this Application.

434. Federated Western Properties, Inc.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's February 8, 2002 hearing and decision on this Application.

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Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's February 8, 2002 hearing and decision on this Application.

550. King Security
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 9, 2001 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

###############

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

NOTICE OF CANCELLED MEETING

BUSINESS TAX BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, April 12, 2002, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 408, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner

Jill Lerner, Clerk

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POSTED: April 2, 2001

04-02-02P05:04 RCVD

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TELEPHONE (415) 554-4852; FAX (415) 554-4849

** TOTAL PAGE.002 **

OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

See revised agenda

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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MAY 6 2002
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Friday, May 10, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

562. Pakana Corp.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 2000 through December 31, 2000.

563. Market Garage A Corporation
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1990 through December 31, 1990.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

564. Alexander Tizenberg
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January1, 2000 through December 31, 2000.

III. Adoption of Findings

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Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

554. Hersh & Hersh, CP
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

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IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, May 10, 2002 at 2:00 p.m.
City Hall, Room 406

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Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

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563. Market Garage A Corporation
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1990 through December 31, 1990.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

564. Alexander Tizenberg
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January1, 2000 through December 31, 2000.

III. Adoption of Findings

531. Desktop Products, Inc.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

554. Hersh & Hersh, CP
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

558. British Motor Cars Distributors, Inc.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

559. Tendo Communications
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

561. Seneca Capital Management, LLC.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's March 8, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Donna Hall, Clerk
Sunshine Ordinance Task Force
554-5184

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, June 14, 2002, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

POSTED: June 4, 2002

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

BUSINESS TAX BOARD OF REVIEW

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NOTICE OF MEETING

and

AGENDA

Friday, July 12, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: William L. Lee, City Administrator
Peg Stevenson, Controller's Office
John Scott, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

566. Handlery Hotels Inc.
The taxpayer is appealing the Tax Collector's decision regarding an audit determination of hotel taxes for the period July 1, 1997 through June 30, 2000.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

III. Adoption of Findings

562. Pakana Corp.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's May 10, 2002 hearing and decision on this Application.

564. Alexander Tizenberg
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's May 10, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Sunshine Ordinance Task Force
554-5184

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OFFICE OF THE

CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
MAYOR

WILLIAM L. LEE
CITY ADMINISTRATOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, August 9, 2002, at 2:00 p.m., City Hall, Room 406,1 Dr. Carlton B. Goodlett Place, San Francisco, California, has been **cancelled**.

Jill Lerner, Clerk

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1 DR. CARLTON B. GOODLETT PLACE, ROOM 352, SAN FRANCISCO, CA 94102
TELEPHONE (415) 554-4852; FAX (415) 554-4849

DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

RYAN L. BROOKS
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, September 13, 2002 at 2:00 p.m.
City Hall, Room 406

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Roll Call: Ryan Brooks, Administrative Services
Ron Chun, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

566. Handlery Hotels Inc. (Con't.)
The taxpayer is appealing the Tax Collector's decision regarding an audit determination of hotel taxes for the period July 1, 1997 through June 30, 2000.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

568. Omega Pacific Electrical Supply, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a gross receipts tax refund for the period January 1, 2000 through December 31, 2000.

569. Hayes Valley Care Home for Elderly
The taxpayer is appealing the Tax Collector's decision regarding a business and payroll tax refund for the period January 1, 1998 through December 31, 1998.

570. The Lurie Company
The taxpayer is appealing the Tax Collector's decision regarding a business and payroll tax refund for the period January 1, 2000 through December 31, 2000.

III. Adoption of Findings

250. Law Offices of Patrick E. Catalano
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's August 10, 2001 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

RYAN L. BROOKS
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, October 11, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: Damon Scott, Administrative Services
John Scott, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

567. CNET Networks
The taxpayer is appealing the City Attorney's decision, acting on behalf of the Tax Collector, regarding a refund of payroll taxes for the period of January 1, 1996 through December 31, 1997.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

568. Omega Pacific Electrical Supply, Inc. (Continued from 9/13/02)
The taxpayer is appealing the Tax Collector's decision regarding a gross receipts tax refund for the period January 1, 2000 through December 31, 2000.

569. Hayes Valley Care Home for the Elderly (Continued from 9/13/02)
The taxpayer is appealing the Tax Collector's decision regarding a business and payroll tax refund for the period January 1, 1998 through December 31, 1998.

570. The Lurie Company (Continued from 9/13/02)
The taxpayer is appealing the Tax Collector's decision regarding a business and payroll tax refund for the period January 1, 2000 through December 31, 2000.

571. Massachusetts Mutual Life Insurance Company
The taxpayer is appealing the Tax Collector's decision regarding a refund of utility taxes for the period March 7, 2001 through March 7, 2002.

574. Plant Construction, L.P.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 2000 through December 31, 2000.

III. Adoption of Findings

566. Handlery Hotels Inc.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's September 13, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

RYAN L. BROOKS
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, November 8, 2002 at 2:00 p.m.
City Hall, Room 406

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Roll Call: Damon Scott, Administrative Services
John Scott, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

571. Massachusetts Mutual Life Insurance Company
The taxpayer is appealing the Tax Collector's decision regarding a refund of utility taxes for the period March 7, 2001 through March 7, 2002.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

573. Living Water Fellowship
The taxpayer is appealing the Tax Collector's decision regarding a refund of registration fees for 1997, 1998, 1999, 2000, 2001 and 2002.

575. Transamerica Insurance Co.
The taxpayer is requesting a refund of parking taxes.

577. Summit Logic, Inc. (formerly **basement.com**)
The taxpayer is appealing the Tax Collector's decision regarding a refund of payroll taxes for the period January 1, 1999 through December 31, 2000.

III. Adoption of Findings

568. Omega Pacific Electrical Supply, Inc.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's October 11, 2002 hearing and decision on this Application.

574. Plant Construction, Inc.
Consideration and possible adoption of the Appellant's proposed Findings regarding the Board's October 11, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

RYAN L. BROOKS
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING

and

AGENDA

Friday, December 6, 2002 at 2:00 p.m.
City Hall, Room 406

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Roll Call: Damon Scott, Administrative Services
John Scott, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

566. Handlery Hotels Inc. (Continued)
The taxpayer is appealing the Tax Collector's decision regarding an audit determination of hotel taxes for the period July 1, 1997 through June 30, 2000.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

III. Adoption of Findings

573. Living Water Fellowship
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 8, 2002 hearing and decision on this Application.

577. Summit Logic, Inc. (formerly **basement.com**)
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 8, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

RYAN L. BROOKS
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, December 13, 2002 at 2:00 p.m.
City Hall, Room 406

Roll Call: Damon Scott, Administrative Services
John Scott, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

None pending

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

III. Adoption of Findings

566. Handlery Hotels Inc. (Continued)
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's November 8, 2002 hearing and decision on this Application.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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Friday, February 14, 2003 at 2:00 p.m.
City Hall, Room 406

Roll Call: Damon Scott, Administrative Services
Donna Kotake, Assessor's Office
Peg Stevenson, Controller's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

575. Transamerica Insurance Co.
The taxpayer is requesting a refund of parking taxes.

576. Brunno Ristow, M.D., Inc
The taxpayer is appealing the Tax Collector"s decision regarding a refund of business and payroll expense taxes for the period of January 1, 1998 through December 31, 1998.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

578. Ellison Enterprise, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll expense taxes for the period January 1, 2000 through December 31, 2000.

579. L-O Soma Hotel, Inc., dba The Argent Hotel
The taxpayer is appealing the Tax Collector's decision regarding a hotel tax determination for the period January 1, 1999 through December 31, 2001.

III. Adoption of Findings

There are no Findings pending before the Board.

IV. Other Business

V. Tax Administrator's Report

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

NOTICE OF CANCELLED MEETING

BUSINESS TAX BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, February 14, 2003, at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

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POSTED: February 14, 2003

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, March 14, 2003 at 2:00 p.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Donna Kotake, Assessor-Recorder's Office
Damon Scott, Dept. of Administrative Services

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

No applications will be heard at this meeting.

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III. Adoption of Findings

None pending.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

IV. Consideration and Possible Approval of the Tax Collector's Proposed Regulation Re Telephone Users Tax

The proposed regulation on the taxation of wireless telephones under the San Francisco Utility Users Tax would supersede the existing wireless telephone regulation. The proposed regulation includes the following sections: (1) definition of billing address, (2) definition of service user, (3) credit upon proof of multiple jurisdiction, and (4) correction of erroneous data. (*Reference:* San Francisco Business and Tax Regulations Code Sections 6.13-2, 6.14-3, 6.16-1, 703 and 707.3.

IV. Public Comment

V. Adjournment

##############

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Donna Hall, Clerk
Sunshine Ordinance Task Force
554-5184

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
Mayor

DARRYL M. BURTON
Director

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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Friday, May 9, 2003 at 2:00 p.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Administrative Services
Donna Kotake, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

565. SF Hilton Joint Venture
The taxpayer is appealing the Tax collector's decision regarding a hotel tax determination for the period January 1, 1998 through September 30, 2000.

567. CNET Networks
The taxpayer is appealing the City Attorney's decision, acting on behalf of the Tax Collector, regarding a refund of payroll taxes for the period of January 1, 1996 through December 31, 1997.

City Hall, Room 362, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4683
Telephone (415) 554-6171; Fax (415) 554-6177

579. L-O Soma Hotel, Inc, dba The Argent Hotel
The taxpayer is appealing the Tax Collector's decision regarding a hotel tax determination for the period January 1, 1999 through December 31, 2001.

III. Adoption of Findings
None pending.

IV. Tax Administrator's Report

V. Other Business
Approval of Journal of Proceedings for meeting of March 14, 2003.

VI. Public Comment

VII. Adjournment

##############

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, June 13, 2003 at 2:00 p.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Administrative Services
Donna Kotake, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

575. Transamerica Insurance Co.
The taxpayer is requesting a refund of parking taxes.

581. G & J, fka Graham & James LLP
The taxpayer is appealing the Tax Collector's decision regarding a refund of payroll taxes for the period of January 1, 2000 through December 31, 2000.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

582. Law Office of Eric Safire

The taxpayer is appealing the Tax Collector's decision regarding a determination of payroll taxes and registration fees for the period of January 1, 2000 through December 31, 2002.

III. Adoption of Findings

None pending.

IV. Tax Administrator's Report

V. Other Business

Approval of Journal of Proceedings for meeting of March 14, 2003.

VI. Public Comment

VII. Adjournment

##############

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING

and

AGENDA

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Tuesday, June 17, 2003 at 9:30 a.m..
City Hall, Room 408

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Administrative Services
Donna Kotake, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

565. San Francisco Hilton Hotel Joint Venture
The taxpayer is appealing the Tax Collector's decision regarding a hotel tax determination for the period January 1, 1998 through September 30, 2000.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

III. Other Business

IV. Public Comment

V. Adjournment

##############

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

Friday, July 11, 2003 at 2:00 p.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Administrative Services
Craig Dziedzic, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

565. San Francisco Hilton Hotel Joint Venture (Continued from June 17, 2003)
The taxpayer is appealing the Tax Collector's decision regarding a hotel tax determination for the period January 1, 1998 through September 30, 2000.

575. Transamerica Insurance Co. (Continued from June 13, 2003)
The taxpayer is requesting a refund of parking taxes.

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
TELEPHONE (415) 554-6171; FAX (415) 554-6177

III. Adoption of Findings
None pending.

IV. Other Business
Approval of Journal of Proceedings for meetings of June 13, 2003 and June 17, 2003.

V. Public Comment

VI. Adjournment

###############

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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DEPARTMENT OF

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MAYOR

DARRYL M. BURTON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, August 8, 2003 at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled.**

Jill Lerner, Clerk

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
Mayor

DARRYL M. BURTON
Director

BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING

and

AGENDA

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Tuesday, August 12, 2003 at 10:00 a.m.
City Hall
1 Dr. Carlton Goodlett Place, Rm. 408

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Administrative Services
Craig Dzeidzic, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

There are no appeals scheduled for this meeting.

City Hall, Room 362, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4683
Telephone (415) 554-6171; Fax (415) 554-6177

III. Adoption of Findings

565. San Francisco Hilton Hotel Joint Venture
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's July 11, 2003 hearing and decision on this Application.

575. Transamerica Insurance Co.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's July 11, 2003 hearing and decision on this Application.

IV. Other Business

Approval of Journal of Proceedings for meeting of July 11, 2003.

V. Public Comment

VI. Adjournment

##############

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING

and

AGENDA

Tuesday, September 9, 2003 at 10:00 a.m.
City Hall
1 Dr. Carlton Goodlett Place, Rm. 408

Roll Call: Peg Stevenson, Chair, Controller's Office
Darryl Burton/Robert Davis, Administrative Services
Craig Dzeidzic, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

580. Way Way Travel Co.
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll expense taxes for the period of January 1, 1998 through December 31, 1998.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

III. Adoption of Findings

565. San Francisco Hilton Hotel Joint Venture
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's July 11, 2003 hearing and decision on this Application.

575. Transamerica Insurance Co.
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's July 11, 2003 hearing and decision on this Application.

IV. Other Business

Approval of Journal of Proceedings for meeting of August 12, 2003.

V. Public Comment

VI. Adjournment

##############

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DEPARTMENT OF
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BY

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, September 9, 2003 at 10:00 a.m. at 1 Dr. Carlton B. Goodlett Place, Room 408, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

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POSTED: September 4, 2003

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OFFICE OF THE
CITY ADMINISTRATOR

WILLIE L. BROWN, JR.
Mayor

WILLIAM L. LEE
City Administrator

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BUSINESS TAX BOARD OF REVIEW

11-17-03A11:23 RCVD

NOTICE OF SPECIAL MEETING

and

AGENDA

CONSIDERATION AND POSSIBLE ADOPTION OF TAX COLLECTOR'S PROPOSED REGULATION NO. 1.504-1 "TAX ON TRANSIENT OCCUPANCY OF HOTEL ROOMS"

Monday November 24, 2003 at 10:00 a.m.
City Hall
1 Dr. Carlton Goodlett Place, Rm. 408

Roll Call: Peg Stevenson, Chair, Controller's Office
Robert Davis, Office of Administrative Services
Craig Dzeidzic, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None.

II. Appeals from Decision or Order of the Tax Collector

None scheduled.

1 Dr. Carlton B. Goodlett Place, Room 352, San Francisco, CA 94102
Telephone (415) 554-4852; Fax (415) 554-4849

III. Adoption of Findings

None scheduled.

IV. Other Business

Consideration and possible adoption of Tax Collector's proposed Regulation No. 1.504-1 "Tax on Transient Occupancy of Hotel Rooms."

V. Public Comment

VI. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

WILLIE L. BROWN, JR.
MAYOR

DARRYL M. BURTON
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

11-20-03A08:58 RCVD

NOTICE OF SPECIAL MEETING

and

AGENDA

CONSIDERATION AND POSSIBLE ADOPTION OF TAX COLLECTOR'S PROPOSED REGULATION NO. 1.504-1 "TAX ON TRANSIENT OCCUPANCY OF HOTEL ROOMS"

Monday, November 24, 2003 at 1:30 p.m.
City Hall
1 Dr. Carlton Goodlett Place, Rm. 412

Roll Call: Peg Stevenson, Chair, Controller's Office
Darryl Burton, Administrative Services
Craig Dzeidzic, Assessor's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None.

II. Appeals from Decision or Order of the Tax Collector

None scheduled.

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TELEPHONE (415) 554-6171; FAX (415) 554-6177

III. Adoption of Findings

None scheduled.

IV. Other Business

Consideration and possible adoption of Tax Collector's proposed Regulation No. 1.504-1 "Tax on Transient Occupancy of Hotel Rooms."

V. Public Comment

VI. Adjournment

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and that City operations are open to the people's review.
For information on your rights under the Sunshine Ordinance (Chapters 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, please contact:

Donna Hall, Clerk
Sunshine Ordinance Task Force
554-5184

Copies of the Sunshine Ordinance can be obtained from the Clerk of the Sunshine Task Force, the San Francisco Public Library and on the City's website at www.ci.sf.ca.us.

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In order to assist the City's efforts to accommodate persons with severe allergies, environmental illnesses, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that others may be sensitive to various chemical based products. Please help the City accommodate these individuals.

LOBBYIST ORDINANCE

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance (Administrative Code Section 16.520-534) to register and report lobbying activity.

For more information about the Lobbyist Ordinance, contact the Ethics Commission at 1390 Market Street, Suite 701, San Francisco, CA 94102, (415) 554-9510, FAX (415) 703-1021, or visit its website at **http://www.ci.sf.ca.us.**

DEPARTMENT OF
ADMINISTRATIVE SERVICES

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DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF SPECIAL MEETING

and

AGENDA

Friday, February 13, 2004 at 10:00 a.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Bob Davis, Dept. of Administrative Services
Craig Dzeidzic, Assessor-Recorder's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Collector

580. Way Way Travel
The taxpayer is appealing the Tax Collector's decision regarding a refund of business and payroll taxes for the period January 1, 1998 through December 31, 1998.

584. Penny Valet Service, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a parking tax determination for the period January 1, 1998 through December 31, 2000.

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585. Flying Dutchman Park, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a parking tax jeopardy determination for the period January 1, 1998 through December 31, 2000.

586. Tin Angel, Inc.
The taxpayer is appealing the Tax Collector's decision regarding a parking tax determination for the period January 1, 1998 through December 31, 2000.

587. Goldman, Sachs & Company
The taxpayer is appealing the Tax Collector's decision regarding a refund of payroll taxes for the period January 1, 2002 through December 31, 2002.

588. El Capitan Parking
The taxpayer is appealing the Tax Collector's decision regarding a parking tax determination for the period April 1, 2000 through March 31, 2003.

III. Adoption of Findings

565. San Francisco Hilton Joint Venture
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's August 12, 2003 hearing and decision on this Application.

IV. Old Business

Adoption of Journal of Proceedings for the Business Tax Board of Review meeting of November 24, 2003

V. New Business

Consideration of change of time for regular meeting of the Business Tax Board of Review from the second Friday of the month at 2:00 p.m. to the second Friday of the month at 10:00 a.m.

VI. Public Comment

VII. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

GAVIN NEWSOM
Mayor

DARRYL M. BURTON
Director

BUSINESS TAX BOARD OF REVIEW

NOTICE OF MEETING

and

AGENDA

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Friday, May 14, 2004 at 10:00 a.m.
City Hall, Room 406

Roll Call: Peg Stevenson, Chair, Controller's Office
Bob Davis, Dept. of Administrative Services
Craig Dzeidzic, Assessor-Recorder's Office

I. Application for Extension of Time in Excess of 60 Days for Making Returns or Payment of Tax

None pending

II. Appeals from Decision or Order of the Tax Administrator

587. Goldman, Sachs & Company
The taxpayer is appealing the Tax Administrator's decision regarding a refund of payroll expense taxes for the period January 1, 2002 through December 31, 2002.

588. El Capitan Parking
The taxpayer is appealing the Tax Administrator's decision regarding a parking tax determination for the period April 1, 2000 through March 31, 2003.

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589. Tafapolsky & Smith LLP
The taxpayer is appealing the Tax Administrator's decision regarding a refund of payroll expense taxes for the period January 1, 2001 through December 31, 2001.

590. Confluent IT Solutions
The taxpayer is appealing the Tax Administrator's decision regarding a refund of payroll expense taxes for the period January 1, 2001 through December 31, 2001.

592. NRG Energy Center San Francisco LLC
The taxpayer is appealing the Tax Administrator's decision regarding a refund of utility users taxes for the period May 1, 1999 through May 31, 1999.

III. Adoption of Findings

580. Way Way Travel
Consideration and possible adoption of the Clerk's proposed Findings regarding the Board's February 13, 2004 hearing and decision on this Application.

IV. Old Business

Adoption of the Journals of Proceedings for the Business Tax Board of Review meetings of February 13, 2004 and August 12, 2003.

V. Public Comment

VI. Adjournment

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DEPARTMENT OF
ADMINISTRATIVE SERVICES

GAVIN NEWSOM
MAYOR

DARRYL M. BURTON
DIRECTOR

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BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, July 9, 2004 at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled**.

Jill Lerner, Clerk

CITY HALL, ROOM 362, 1 DR. CARLTON B. GOODLETT PLACE, SAN FRANCISCO, CA 94102-4683
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DEPARTMENT OF
ADMINISTRATIVE SERVICES

GAVIN NEWSOM
Mayor

DARRYL M. BURTON
Director

BUSINESS TAX BOARD OF REVIEW

NOTICE OF CANCELLED MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Business Tax Board of Review, scheduled for Friday, August 13, 2004 at 2:00 p.m. at 1 Dr. Carlton B. Goodlett Place, Room 406, City Hall, San Francisco California, has been **cancelled**.

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